

THOMAS M. McELROY
PROFESSIONAL ASSOCIATION
ATTORNEY AT LAW
301 NORTH BROADWAY
POST OFFICE BOX 1450
TUPELO, MISSISSIPPI 38802 - 1450

TEL (662) 842-3723

e-mail McElroyTup@aol.com

RECEIVED
2004 APR 19 A.M. 08
T.R.A. DOCKET ROOM
FAX (662) 842-3744

April 16, 2004

Ms Debra Taylor Tate
Tennessee Regulatory Authority
460 James Robertson Parkway
Nashville, TN 37243-0505

RE: Counce Natural Gas Company Rate Increase

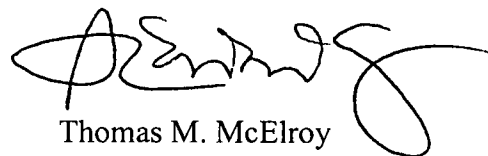
04-00037

Dear Ms. Tate:

Please find enclosed the original and thirteen copies of the responses of Counce Natural Gas Corporation to the second data request from the Tennessee Regulatory Authority. I am requesting that you file the original Summary letter in the TRA file and distribute the copies pursuant to your rules

If you have any questions, please advise.

Sincerely,



Thomas M. McElroy

BEFORE THE TENNESSEE REGULATORY AUTHORITY

**IN RE: APPLICATION OF COUNCE NATURAL GAS CORPORATION
TO INCREASE ITS RATES**

DOCKET NO. 04-00037

**RESPONSE
BY
COUNCE NATURAL GAS CORPORATION
TO
SECOND DATA REQUEST FROM
TENNESSEE REGULATORY AUTHORITY**

APRIL 16, 2004

April 16th, 2004

Mr. Hal M. Novak
Tennessee Regulatory Authority
460 James Robertson Parkway
Nashville, Tennessee 37243-0505

RE: APPLICATION OF COUNCE NATURAL GAS CORPORATION TO
INCREASE ITS RATES

Dear. Mr. Novak:

The purpose of this letter is to respond to your inquiries of additional data needed for the Counce Natural Gas Corporation rate case. This letter corresponds to the data questions numbered #76-101. The letter is formatted such that each answer is numbered in the same order as the Data Question Request that you sent.

Item Request:

76. The Company refers to Exhibit Nos. 2 & 3 in it's Petition. Is there an Exhibit No. 1?

Response:

No. The reference to Exhibit 1 on the Petition is a reference to Exhibit 1 to the testimony of Steve Swetz. Exhibits 2 and 3 are references to Exhibit 2 and 3 to the Petition. No Exhibit 1 to the Petition exists.

Item Request:

77. Refer to Exhibit No. 2. The company indicates that it will change the amount it charges for customer deposits. Explain how long the Company intends to hold the deposit and what rate of interest it will pay. Will the proposed change apply to the Company's existing customers? Also, is the interest rate that the Company will apply to deposits approved by this Authority? If so, in which Docket was this approved?

Response:

Homeowner deposits are returned after 12 months if all monthly bills are paid on time. No interest is paid on deposits. The deposit of customers living in rental property is held until service is discontinued for that customer. We return meter deposits when customers discontinue gas service. The change applies only to new customers.

Item Request:

78. Provide a list of all the customers that left the system and the amount of the deposit that was refunded to them for the twelve month period ending September 30, 2003.

Response:

1. Summer Tyme Sno/ Angela Gilliam left the system January 2002. Her bill left was \$48.76, which was taken out of her meter deposit. She was not refunded any money until July 2003, because there was no forwarding address. In July 2003, she was refunded \$101.24, the remaining amount of her deposit.
2. Sherry Wallace left the system February 2003. No money was refunded to her, because there was a bill left. Her total deposit went to satisfy the bill.
3. Dwight Newman left the system February 2003. He was refunded \$42.06. The remaining deposit of \$7.94 went to his bill.

Item Request:

79. Provide the amount of late fees that were charged during the Company's for the twelve month period ending September 30, 2003.

Response:

10-11-02	\$73.04
11-12-02	\$130.40
12-11-02	\$76.34
01-13-03	\$862.51
02-11-03	\$706.41
03-11-03	\$221.33
04-11-03	\$101.31
05-13-03	\$126.40
06-11-03	\$414.63
07-11-03	\$65.88
08-12-03	\$16.09
09-11-03	\$20.74

Item Request:

80. Refer to Exhibit No. 2. Provide a definition of what gas wastage as it is described in it proposed tariff sheet.

Response:

Gas wastage is gas that is lost when a gas line is broken or cut.

Item Request:

81. Refer to Exhibit No. 2. Provide an explanation as why the Company is no longer providing the first 200 feet (service lines) and 100 feet (mains) for free to new customers.

Response:

This is company policy because of expense.

Item Request:

82. Refer to Exhibit No. 2. Provide an explanation as to why the company in its proposed tariff wishes to charge the customer for any damaged service lines owned by the Company that is on the customer's property. Are there any amounts for plant that lies on the customer's property included in the company's projected rate base? If so, provide a breakdown by account for the twelve month period ending September 30, 2003 through May 31, 2005.

Response:

Counce proposes to charge customer or a responsible third party for damage to service lines caused by the customer or a responsible third party. This charge applies only if the customer or his agent is responsible for the damage.

No amounts for plant customer-property are included in the Company's projected rate case.

83. Refer to Exhibit No. 2. The Company has changed the customers' billing due date from the 5th of the month to the 1st of the month. Provide an explanation for this change.

Response: This change places customers on same billing cycle as Counce is on with its supplier.

84. Provide a list of all stockholders of Counce Natural Gas Corporation and their percentage of ownership.

Response: Michael D. Horton 51.28%; Successors in Interest to William M. Tidwell, deceased, 48.72%.

Item Request:

85. Refer to Company's accountant's report dated November 10, 2003. The company's accountant in it's compilation stated that the management of Counce Natural Gas Corporation elected to omit substantially all disclosures and statement of cash flow for the historical financial statement that were presented in the report. Provide all disclosures and statement(s) referenced in this report.

Response:

See Attachments

COUNCE NATURAL GAS COMPANY

COUNCE, TENNESSEE

FINANCIAL STATEMENT

SEPTEMBER 30, 2003

QUESTION #85



WATKINS, WARD AND STAFFORD
Professional Limited Liability Company
Certified Public Accountants

318 W Main St P O Box 583 Philadelphia, MS 39350
Phone (601) 656-4252 Fax (601) 656-4236

James L. Stafford, CPA	Mort Stroud, CPA
Harry W. Stevens, CPA	Gary C. Hamilton, CPA
Boyd M. Edwards, CPA	R. Steve Sinclair, CPA
Paul A. Ray, CPA	Michael L. Pierce, CPA
S. Keith Winfield, CPA	Marsha L. McDonald, CPA
William B. Staggers, CPA	Wanda S. Holley, CPA
Aubrey R. Holder, CPA	Robin Y. McCormick, CPA/PFS
David M. Howell, CPA	J. Randy Scrivner, CPA
Michael W. McCully, CPA	Kimberly S. Caskey, CPA

Management
Counce Natural Gas Company
Counce, Tennessee

We have compiled the accompanying balance sheet of Counce Natural Gas Company, subsidiary of a corporation, as of September 30, 2003, and the related statements of income and cash flows for the year then ended, in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants.

A compilation of financial statements is limited to presenting in the form of financial statements information that is the representation of management. We have not audited or reviewed the accompanying financial statements and, accordingly, do not express an opinion or any other form of assurance on them.

West Point, Mississippi
April 14, 2004

Watkins, Ward and Stafford PLLC

COUNCE NATURAL GAS COMPANY
Subsidiary of a Corporation
Statement of Income
Year Ended September 30, 2003

Gross Revenues:		
Residential	\$ 50,950	
Commercial	81,300	
Industrial	48,872	
Other	8,213	
Total Revenues		\$ 189,335
Purchased Gas		138,127
Gross Margin		51,208
Operating Expenses:		
Distribution Expenses - Operation		
Repairs - equipment	4	
Supplies	1,052	
Total Distribution Expenses - Operation		1,056
Administrative and General Expense		
Accounting and legal fees	9,644	
Auto and truck expense	3,761	
Donations	150	
Dues and subscriptions	714	
Insurance	6,038	
License	534	
Miscellaneous	120	
Utilities	1,494	
Office supplies	480	
Postage	634	
Rent	2,535	
Telephone	1,753	
Salaries - officers (see Schedule G)	20,348	
Salaries - general (see Schedule G)	31,574	
Total Administrative and General Expenses		79,779
Depreciation and Amortization Expense		6,697
Taxes Other Than Income Taxes		
Taxes - other	2,447	
Taxes - payroll	4,387	
Total Taxes Other Than Income Taxes		6,834
Income Taxes		0
Total Operating Expenses		94,366
Net Operating Income (Loss)		(43,158)
Interest Expense		1,388
Net Income (Loss)		\$ (44,546)

See accompanying notes and accountants' report

COUNCE NATURAL GAS COMPANY
Subsidiary of a Company
September 30, 2003

CASH FLOWS FROM OPERATING ACTIVITIES

Net Income(Loss)	\$ (44,546)
Adjustments to reconcile net income(loss) to net cash provided by operating activities	
Depreciation	6,697
(Increase) decrease in:	
Trade accounts receivable	(1,331)
Meter deposits	(870)
Increase (decrease) in:	
Trade accounts payable	6,732
Payroll tax liabilities	674
Sales tax payable	(82)
Meter deposits	620
Due to Burnsville	66,305
NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES	<u>34,199</u>

CASH FLOWS FROM INVESTING ACTIVITIES

Acquisition of equipment	<u>-</u>
NET CASH USED BY INVESTING ACTIVITIES	-

CASH FLOWS FROM FINANCING ACTIVITIES

Proceeds from debt	<u>-</u>
Principal payments	(36,863)
NET CASH PROVIDED (USED) BY FINANCING ACTIVITIES	(36,863)
NET INCREASE (DECREASE) IN CASH	<u>(2,664)</u>

CASH AT BEGINNING OF YEAR	<u>71,719</u>
CASH AT END OF YEAR	<u>\$ 69,055</u>

SUPPLEMENTAL DISCLOSURES

Interest paid	1,388
Income taxes paid	-
Noncash intracompany transfer of debt	300,144
Noncash equipment acquired through parent company	10,634

See accompanying notes and accountants' report.

COUNCE NATURAL GAS COMPANY
Subsidiary of a Corporation
NOTES TO FINANCIAL STATEMENTS

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Nature of Operations

The Company provides natural gas to approximately 150 residential, commercial, and industrial customers in rural southwestern Tennessee. The Company is a subsidiary of Tumlinson Engineering, Inc , which owns 100% of the Company.

Use of Estimates

Management uses estimates and assumptions in preparing financial statements. Those estimates and assumptions affect the reported amounts of assets and liabilities, and the reported revenues and expenses.

Cash and Cash Equivalents

The Company considers all short-term investments with an original maturity of three months or less to be cash equivalents.

Accounts Receivable

The Company uses the direct write-off method for financial reporting purposes

Depreciation

Property and equipment are carried at cost. The Company's equipment, trucks, and land improvements are depreciated using primarily the straight-line method for financial reporting purposes.

Income Taxes

Income taxes are recorded and paid by the parent company. Furthermore, since the Company does not have income, no provision for income tax has been established.

As a distributor of natural gas, there is the possibility that environmental conditions may arise which would require the Company to incur cleanup costs. The likelihood of such an event, or the amount of such costs, if any, cannot be determined at this time. However, management does not believe such costs, if any, would materially affect the Company's financial position or future cash flows.

NOTE B – MACHINERY AND EQUIPMENT

Machinery and equipment at September 30, 2003, are summarized by major classifications as follows.

COUNCE NATURAL GAS COMPANY
Subsidiary of a Corporation
NOTES TO FINANCIAL STATEMENTS

NOTE B – MACHINERY AND EQUIPMENT (CONTINUED)

Truck	\$ 3,500
Equipment	5,713
Meters and pipelines	<u>70,421</u>
	79,634
Less accumulated depreciation	<u>(39,378)</u>
	<u>\$ 40,256</u>

NOTE C – LONG-TERM LIABILITIES

Long-term liabilities at September 30, 2003, consisted of the following:

Note payable to Tumlinson & O'Leary, payable in 300 monthly installments of \$6,518 including interest at 6%, final payment due May 10, 2028, collateralized by 29.7 shares of capital stock of Tumlinson Engineering, Inc. and assignment of all accrued and earned income of Tumlinson Engineering, Inc. 21.69% of this note is allocated to Counce Natural Gas Company.	\$ 215,189
Note payable to Tumlinson & O'Leary payable in 300 monthly installments of \$1,536 including interest at 6%, final payment due May 1, 2028, collateralized by 7 shares of capital stock of Tumlinson Engineering, Inc. and assignment of all accrued and earned income of Tumlinson Engineering, Inc. 21.69% of this note is allocated to Counce Natural Gas Company.	52,908
Less current portion	(<u>6,288</u>)
Long-term liabilities	<u>\$ 261,809</u>

Maturities of long-term maturities are as follows:

<u>Year Ending</u> <u>September 30</u>	<u>Amount</u>
2004	\$ 6,288
2005	5,227
2006	5,549
2007	5,892
2008	<u>6,255</u>
Thereafter	<u>\$ 238,886</u>

Detail WIP - Selected Client

QUESTION #86

Client	Emp. Date	Eng. Tran. Type	W/C	Hours	Amount	Mark +/-
11111	00115 11/24/2003	000 T	731	1 50	\$300 00	
	00115 TOTAL			1 50	\$300 00	\$0 00
	00219 06/11/2003	000 T	110	0 50	\$19 25	
	09/24/2003	000 T	316	0 50	\$18 50	
	11/10/2003	000 T	201	0 75	\$27 75	
	00219 TOTAL			1 75	\$65 50	\$0 00
	00335 07/24/2003	000 T	701	0 75	\$67 50	
	09/26/2003	000 T	701	2 50	\$225 00	
	09/29/2003	000 T	320	0 50	\$45 00	
	10/07/2003	000 T	376	10 00	\$10 00	
		000 T	372	2 50	\$225 00	
	10/21/2003	000 T	203	2 50	\$225 00	
	11/03/2003	000 T	203	3 25	\$292 50	
	11/05/2003	000 T	203	2 75	\$247 50	
	11/06/2003	000 T	203	2 25	\$202 50	
	11/07/2003	000 T	201	2 25	\$202 50	
	11/13/2003	000 T	203	2 50	\$225 00	
	11/14/2003	000 T	203	3 25	\$292 50	
	11/24/2003	000 T	203	2 25	\$202 50	
	11/25/2003	000 T	276	2 00	\$2 00	
		000 T	203	0 50	\$45 00	
		000 T	203	1 75	\$157 50	
	01/19/2004	000 T	203	2 00	\$180 00	
	02/19/2004	000 T	203	1 25	\$112 50	
	02/23/2004	000 T	203	0 25	\$22 50	
	02/26/2004	000 T	203	0 50	\$45 00	
		000 T	275	1 00	\$90 00	
		000 T	276	1 00	\$1 00	
		000 T	203	1 75	\$157 50	
	02/27/2004	000 T	203	0 50	\$45 00	
	00335 TOTAL			49 75	\$3,320 50	\$0 00
	00683 12/16/2003	000 E	615		\$180 00	
		000 E	616		\$170 81	
		000 E	617		\$18 75	
	00683 TOTAL			0 00	\$369 56	\$0 00
	00901 07/29/2003	000 E	191	0 00	\$16 00	
	00901 TOTAL			0 00	\$16 00	\$0 00
11111	TOTAL			53 00	\$4,071 56	\$0 00

Accounting Fees as of 2/28/04

Item Request:

86. Provide all reports on all work performed by the Company's consultants and accountants for the past two years.

Response:

See Attachments

Item Request:

87. Provide a reconciliation of revenues using the Company's current tariff rates, customers and sales volumes for the twelve month test period ending September 30, 2003.

Response:

See attached documents.

Item Request

87 Provide a reconciliation of revenues using the Company's current tariff rates, customers and sales volumes for the twelve month test period ending September 30, 2003

Response

See attached documents

YE 9/30/03

	<u>TOTAL</u>	<u>RESIDENTIAL</u>	<u>COM 1</u>	<u>COM 2</u>	<u>INDUSTRIAL</u>
OCT	7,117 88	1,712 68	2583 92	22 97	2798 31 OK
NOV	17,061 04	4,818 12	3,747 14	24 36	8,471 42 OK
DEC	29,172 32	9,582 66	8,622 57	57 03	10,910 06 OK
JAN	39,974 39	11,534 75	10,495 95	1,085 77	16,857 92 OK
FEB	29,398 69	9,037 30	8,855 41	302 41	11,203 57 OK
MARCH	24,851 59	7,182 95	6,268 11	334 35	11,066 18 OK
APRIL	10,505 69	2,885 60	-2,788 57	71 60	4,759 92 OK
MAY	6,819 49	1,130 96	2,208 66	25 48	3,454 39 OK
JUNE	6,036 26	1,058 58	2,183 70	22 74	2,771 24 OK
JULY	6,399 26	1,293 19	2,614 63	24 13	2,467 31 OK
AUG	5,915 36	1,065 90	2,588 38	23 30	2,237 78 OK
SEPT	6,891 78	1,193 22	2,777 51	24 13	2,896 92 OK

190,143.75 52,495.91 55,734.55 2,018.27 79,895.02

~~67,762.82~~

	<u>RESIDENTIAL</u>	<u>COM 1</u>	<u>COM 2</u>	<u>INDUSTRIAL</u>	<u>TOTAL</u>
	<u>AVG CUST</u>	<u>MCF SLD</u>	<u>AVG CUST</u>	<u>MCF SLD</u>	<u>AVG CUST</u>
OCT	110	156,600	32	284,038	146
NOV	111	586,730	32	440,147	147
DEC	114	1,240,610	33	1,066,885	151
JAN	116	1,508,030	33	1,308,149	153
FEB	115	1,164,830	32	1,096,964	151
MARCH	114	599,030	32	502,632	150
APRIL	113	336,960	32	332,686	149
MAY	113	82,500	32	254,716	149
JUNE	112	72,700	32	251,305	148
JULY	111	89,310	32	258,350	147
AUG	111	61,800	32	255,382	147
SEPT	111	77,210	32	276,778	147

1,351 5,976,310 386 6,328,032 24 230,400 24 9,600,300 22,135,042

AVERAGE 113 32 2 2 2 2

22,135,042

87
Question

Item Request

88 Provide supporting documentation for accounting, legal, engineering, and insurance for the twelve month test period ending September 30, 2003

Response

See attached documentation

COUNCE GAS COMPANY, INC.
 REVENUE ACCOUNT
 359 HWY. 72
 P O BOX 28L
 BURNSVILLE MS 38833

1424

87-230 843

3-8-54

DATE

\$ 169.52

DOLLARS

PAY TO THE ORDER OF

Bk-Bls of MS

One hundred Sixty Nine & 52/100

THE HARDIN COUNTY BANK
 COUNCE TENNESSEE 38326

FOR 427536116

Candy Hart

⑈001424⑈ ⑈084302300⑈ ⑈⑈0004557⑈

TO ENSURE PROMPT PROCESSING OF YOUR CLAIMS YOUR PAYMENT ALONG WITH THIS NOTICE, MUST BE RECEIVED IN THE BLUE CROSS AND BLUE SHIELD OFFICE ON OR BEFORE THE DUE DATE SHOWN BELOW.

BLUE CROSS & BLUE SHIELD OF MISSISSIPPI
P O BOX 2312 JACKSON, MISSISSIPPI 39203-2312

NOTICE OF PAYMENT DUE

IDENTIFICATION NUMBER	TYPE AND KIND	DUE DATE	REMARKS	AMOUNT	TOTAL AMOUNT DUE
927596116	IBCU 23 1	03/15/04			
INVOICE NUMBER	5237704				
10E64660					
BY DEBIT OF LOG 1 CASH ON HAND PAYING WITH ST 10-STATE			\$0.00	\$169.52	\$169.52

IF YOU HAVE ANY QUESTIONS
REGARDING YOUR BILL OR ARE
INTERESTED IN AUTOMATICALLY
BANK DRAFTING YOUR PAYMENT,
PLEASE CALL US. 800-942-0278
IF YOUR ADDRESS IS INCORRECT
PLEASE

HORTON, M SCOTT
SCOTT HORTON
PO BOX 56
MANTACHIE MS 39055-0056

925699004022E255TE04010

RCBS 293 10 96

2531 South President Ext
Tupelo, MS 38802
Telephone: 662-841-2409
Fax: 662 841-2455



Fax

To: Candy Horton	From: Shuna Evans
Fax: 662-282-7251	Pages: 2
Phone: 662-282-7254	Date: 04-07-04
Re: Scott's Insurance	cc: Billing
<input checked="" type="checkbox"/> Urgent <input checked="" type="checkbox"/> For Review <input checked="" type="checkbox"/> Fax Verification <input checked="" type="checkbox"/> Please Reply	

INVOICE

QUESTAN 88

Central Insurers Incorporated
1303 A Sunset Drive
Grenada MS 38901

Telephone (662) 227-9900
FAX (662) 227-9408

Invoice #	Customer No	Page
2737	TUM300	1

Customer Telephone (662) 282-7254

Bill To

Tumlinson Engineering Inc Dba
Burnsville Gas Company
P O Box 56
Mantachie MS 38855-

CSR Bilbo Brown

Invoice Date		Policy Number		Agent	Effective Date	Expiration Date
09/26/2002		COMML PROP, LIAB, AUTO RENEWAL		CEN	09/14/2002	09/14/2003
Type	Line of Business	Company	Description	Amount		
REN			COMML PROPERTY	1,383 00		
REN			COMML LIAB - MS	3,044 00		
REN			COMML LIAB - TN	1,500 00		
REN			COMMERCIAL AUTO	3 011 00		
Commercial Renewal Premiums						
				Total Invoice	\$ 8,938 00	

Customer Original

282-7251

0001


QUESTION 88

ACORD. INSURANCE BINDER		OP ID B3	DATE 09/26/02
THIS BINDER IS A TEMPORARY INSURANCE CONTRACT, SUBJECT TO THE CONDITIONS SHOWN ON THE REVERSE SIDE OF THIS FORM			
PRODUCER Affinity Programs 26 Century Blvd Nashville TN 37214	PHONE INS. No. EAL 866-368-2561	COMPANY Ranger	BINDER # 6972
EFFECTIVE DATE 09/14/02		TIME 12.01	EXPIRATION DATE 11/14/02
CODE 3J8 C00E		THIS BINDER IS ISSUED TO EXTEND COVERAGE IN THE ABOVE NAMED COMPANY PER EXPIRING POLICY #	
AGENCY CUSTOMER ID: TUMLI-1		DESCRIPTION OF OPERATIONS/VEHICLES/PROPERTY (including Location)	
INSURED Tumlinson Engineering, Inc P O Box 736 West Point MS 39773		Package Premium \$5,927 Renewal Policy #ENG 0236457	

COVERAGES

TYPE OF INSURANCE		COVERAGE/FORMS	DEDUCTIBLE	COINS %	AMOUNT
PROPERTY	CAUSES OF LOSS BASIC <input type="checkbox"/> BROAD <input type="checkbox"/> SPEC <input checked="" type="checkbox"/>	Contents UTI. 0001	500	90	10,000
GENERAL LIABILITY					
<input checked="" type="checkbox"/> COMMERCIAL GENERAL LIABILITY					EACH OCCURRENCE \$1,000,000
<input type="checkbox"/> CLAIMS MADE <input checked="" type="checkbox"/> OCCUR					FIRE DAMAGE (Any one fire) \$100,000
					MED EXP (Any one person) \$5,000
					PERSONAL & ADY INJURY \$1,000,000
					GENERAL AGGREGATE \$2,000,000
		RETRO DATE 1 OR CLAIMS MADE			PRODUCTS COMP/PROP AGG \$2,000,000
AUTOMOBILE LIABILITY					
<input type="checkbox"/> ANY AUTO					COMBINED SINGLE LIMIT \$
<input type="checkbox"/> ALL OWNED AUTOS					BODILY INJURY (Per person) \$
<input type="checkbox"/> SCHEDULED AUTOS					BODILY INJURY (Per accident) \$
<input type="checkbox"/> HIRED AUTOS					PROPERTY DAMAGE \$
<input type="checkbox"/> NON-OWNED AUTOS					MEDICAL PAYMENTS \$
					PERSONAL INJURY PROT \$
					UNINSURED MOTORIST \$
					\$
AUTO PHYSICAL DAMAGE DEDUCTIBLE		<input type="checkbox"/> ALL VEHICLES <input type="checkbox"/> SCHEDULED VEHICLES			
<input type="checkbox"/> COLLISION					ACTUAL CASH VALUE
<input type="checkbox"/> OTHER THAN COL					STATED AMOUNT \$
					OTHER
GARAGE LIABILITY					
<input type="checkbox"/> ANY AUTO					AUTO ONLY EA ACCIDENT \$
					OTHER THAN AUTO ONLY
					EACH ACCIDENT \$
					AGGREGATE \$
EXCESS LIABILITY					
<input type="checkbox"/> UMBRELLA FORM					EACH OCCURRENCE \$
<input type="checkbox"/> OTHER THAN UMBRELLA FORM		RETRO DATE FOR CLAIMS MADE			AGGREGATE \$
					SELF INSURED RETENTION \$
WORKER'S COMPENSATION AND EMPLOYER'S LIABILITY					WC STATUTORY LIMITS
					E.L. EACH ACCIDENT \$
					E.L. DISEASE EA EMPLOYEE \$
					E.L. DISEASE - POLICY LIMIT \$
SPECIAL CONDITIONS/OTHER COVERAGES					FEES \$
					TAXES \$
					ESTIMATED TOTAL PREMIUM \$

NAME & ADDRESS

MSCENTS Central Insurers, Inc 1303A Sunset Drive Grenada MS 38901 FAX 662-227-9408	MORTGAGEE	ADDITIONAL INSURED
	LOAN PAYEE	<input checked="" type="checkbox"/> Agent of Record
	LOAN #	
	AUTHORIZED REPRESENTATIVE 	

Item Request

89 The Company records \$1,753 in telephone expenses during the Company's twelve month test period ending September 30, 2003 Provide an explanation and supporting documentation for this expense

Response

See attached documentation

Q-89



Page 1

BURNSVILLE GAS CO FAX LINE

Account Number: 662 427-8288 225 0599

Bill Period Date: Oct 8, 2002

Thank you for choosing BellSouth. We sincerely appreciate your business.

Summary of Charges

Previous Charges

	<u>Amount</u>
Amount of Last Bill	51.18
Less Payments	51.18 CREDIT
Balance - Thank You for Your Payment	00

Current Charges

BellSouth

Monthly Service Charges	45.87
Local Usage	2.22
Taxes	4 60
Total Current Charges for BellSouth Companies	<u>52 69</u>
Total Current Charges Due Before Nov 7	52.69
Total Amount Due	52.69

Important Notice(s)

Late Charge Reminder: An additional charge at the rate of 2.0% for regulated charges and at the rate as provided by your terms of service for unregulated charges may apply to an unpaid current charges balance as of Nov 8.

Your Current Charges Regulated Total is \$50 57

Your Current Charges Unregulated Total is \$2.12.

Please note that nonpayment of regulated charges may result in discontinuance of local service. Failure to pay unregulated and certain other charges will not result in discontinuance of local service. However, nonpayment of unregulated charges could result in the removal of unregulated services or collection action by BellSouth or your other service provider(s).

(continued on page 2) ►

T



Q 89

BURNSVILLE GAS CO FAX LINE
Account Number: 662 427-8288 225 0599
Bill Period Date: Nov 8, 2002

Thank you for choosing BellSouth. We sincerely appreciate your business.

Summary of Charges

<i>Previous Charges</i>	<i>Amount</i>
Amount of Last Bill	52 69
Less Payments .....	.00
Balance	52 69
<i>Current Charges</i>	
BellSouth	
Monthly Service Charges	45.87
Local Usage	1 46
Other Charges and Credits	1.04
Taxes	4 61
Total Current Charges for BellSouth Companies	52 98
Total Current Charges Due Before Dec 8	52 98
Total Amount Due	105.67

Important Notice(s)

Late Charge Reminder: An additional charge at the rate of 2.0% for regulated charges and at the rate as provided by your terms of service for unregulated charges may apply to an unpaid current charges balance as of Dec 8.

Your Current Charges Regulated Total is \$50.83

Your Current Charges Unregulated Total is \$2 15.

Please note that nonpayment of regulated charges may result in discontinuance of local service. Failure to pay unregulated and certain other charges will not result in discontinuance of local service. However, nonpayment of unregulated charges could result in the removal of unregulated services or collection action by BellSouth or your other service provider(s).

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BURNSVILLE GAS CO FAX LINE

Account Number: 662 427-8288 225 0599

Bill Period Date: Jan 8, 2003

Thank you for choosing BellSouth. We sincerely appreciate your business.

Summary of Charges**Previous Charges**

	<u>Amount</u>
Amount of Last Bill	105.31
Less Payments .....	.00
Adjustments	1.08 CREDIT
Balance	104.23

Current Charges**BellSouth**

Monthly Service Charges	45.92
Local Usage .....	.78
Other Charges and Credits	1.03
Taxes	4.55
Total Current Charges for BellSouth Companies	52.28
Total Current Charges Due Before Feb 7	52.28
Total Amount Due	156.51

Important Notice(s)

Late Charge Reminder: An additional charge at the rate of 2.0% for regulated charges and at the rate as provided by your terms of service for unregulated charges may apply to an unpaid current charges balance as of Feb 8.

Your Current Charges Regulated Total is \$50.13.

Your Current Charges Unregulated Total is \$2.15.

Please note that nonpayment of regulated charges may result in discontinuance of local service. Failure to pay unregulated and certain other charges will not result in discontinuance of local service. However, nonpayment of unregulated charges could result in the removal of unregulated services or collection action by BellSouth or your other service provider(s).



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BURNSVILLE GAS CO FAX LINE

Account Number: 662 427-8288 225 0599

Bill Period Date: Feb 8, 2003

Thank you for choosing BellSouth. We sincerely appreciate your business.

Summary of Charges**Previous Charges**

	<u>Amount</u>
Amount of Last Bill	156.51
Less Payments	157.59 CREDIT
Balance - Thank You for Your Payment	1.08 CREDIT

Current Charges

BellSouth

Monthly Service Charges	45.92
Local Usage .....	.70
Taxes	4.45
Total Current Charges for BellSouth Companies	51.07
Total Current Charges Due Before Mar 10	51.07
Total Amount Due	49.99

Important Notice(s)

Late Charge Reminder: An additional charge at the rate of 2.0% for regulated charges and at the rate as provided by your terms of service for unregulated charges may apply to an unpaid current charges balance as of Mar 8.

Your Current Charges Regulated Total is \$48.95.

Your Current Charges Unregulated Total is \$2.12.

Please note that nonpayment of regulated charges may result in discontinuance of local service. Failure to pay unregulated and certain other charges will not result in discontinuance of local service. However, nonpayment of unregulated charges could result in the removal of unregulated services or collection action by BellSouth or your other service provider(s).

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BURNSVILLE GAS CO FAX LINE

Account Number: 662 427-8288 225 0599

Bill Period Date: Mar 8, 2003

Thank you for choosing BellSouth. We sincerely appreciate your business.

Summary of Charges

<i>Previous Charges</i>	<u><i>Amount</i></u>
Amount of Last Bill	49.99
Less Payments	49.99 CREDIT
Balance - Thank You for Your Payment .....	.00
<i>Current Charges</i>	
BellSouth	
Monthly Service Charges	45.92
Local Usage .....	.82
Taxes	4.46
Total Current Charges for BellSouth Companies	<u>51.20</u>
Total Current Charges Due Before Apr 7	51.20
Total Amount Due	51.20

Important Notice(s)

Late Charge Reminder: An additional charge at the rate of 2.0% for regulated charges and at the rate as provided by your terms of service for unregulated charges may apply to an unpaid current charges balance as of Apr 8.

Your Current Charges Regulated Total is \$49.08.

Your Current Charges Unregulated Total is \$2.12.

Please note that nonpayment of regulated charges may result in discontinuance of local service. Failure to pay unregulated and certain other charges will not result in discontinuance of local service. However, nonpayment of unregulated charges could result in the removal of unregulated services or collection action by BellSouth or your other service provider(s).

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Page 1

BURNSVILLE GAS CO FAX LINE

Account Number: 662 427-8288 225 0599

Bill Period Date: Apr 8, 2003

Thank you for choosing BellSouth. We sincerely appreciate your business.**Summary of Charges****Previous Charges**

	<u>Amount</u>
Amount of Last Bill	51.20
Less Payments	51.20 CREDIT
Balance - Thank You for Your Payment .....	.00

Current Charges

BellSouth

Monthly Service Charges	45.97
Local Usage	1.74
Other Charges and Credits .....	.01
Taxes	4.56
Total Current Charges for BellSouth Companies	52.28
Total Current Charges Due Before May 8	52.28
Total Amount Due	52.28

Important Notice(s)

Late Charge Reminder: An additional charge at the rate of 2.0% for regulated charges and at the rate as provided by your terms of service for unregulated charges may apply to an unpaid current charges balance as of May 8.

Your Current Charges Regulated Total is \$50.16.

Your Current Charges Unregulated Total is \$2.12.

Please note that nonpayment of regulated charges may result in discontinuance of local service. Failure to pay unregulated and certain other charges will not result in discontinuance of local service. However, nonpayment of unregulated charges could result in the removal of unregulated services or collection action by BellSouth or your other service provider(s).

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BURNSVILLE GAS CO FAX LINE

Account Number: 662 427-8288 225 0599

Bill Period Date: May 8, 2003

Thank you for choosing BellSouth. We sincerely appreciate your business.

Summary of Charges

<i>Previous Charges</i>	<u>Amount</u>
Amount of Last Bill	52.28
Less Payments	52.28 CREDIT
Balance - Thank You for Your Payment .....	.00
Current Charges	
BellSouth	
Monthly Service Charges	45.97
Local Usage	1.12
Taxes	4.50
Total Current Charges for BellSouth Companies	51.59
Total Current Charges Due Before Jun 7	51.59
Total Amount Due	51.59

Important Notice(s)

Late Charge Reminder: An additional charge at the rate of 2.0% for regulated charges and at the rate as provided by your terms of service for unregulated charges may apply to an unpaid current charges balance as of Jun 8.

Your Current Charges Regulated Total is \$49.47.

Your Current Charges Unregulated Total is \$2.12.

Please note that nonpayment of regulated charges may result in discontinuance of local service. Failure to pay unregulated and certain other charges will not result in discontinuance of local service. However, nonpayment of unregulated charges could result in the removal of unregulated services or collection action by BellSouth or your other service provider(s).

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BURNSVILLE GAS CO FAX LINE

Account Number: 662 427-8288 225 0599

Bill Period Date: Jun 8, 2003

Thank you for choosing BellSouth. We sincerely appreciate your business.

Summary of Charges**Previous Charges**

	<u>Amount</u>
Amount of Last Bill	51.59
Less Payments	51.59 CREDIT
Balance - Thank You for Your Payment .....	.00

Current Charges

BellSouth	
Monthly Service Charges	45.97
Local Usage .....	.96
Taxes	4.49
Total Current Charges for BellSouth Companies	51.42
Total Current Charges Due Before Jul 8	51.42
Total Amount Due	51.42

Important Notice(s)

Late Charge Reminder: An additional charge at the rate of 2.0% for regulated charges and at the rate as provided by your terms of service for unregulated charges may apply to an unpaid current charges balance as of Jul 8.

Your Current Charges Regulated Total is \$49.30.

Your Current Charges Unregulated Total is \$2.12.

Please note that nonpayment of regulated charges may result in discontinuance of local service. Failure to pay unregulated and certain other charges will not result in discontinuance of local service. However, nonpayment of unregulated charges could result in the removal of unregulated services or collection action by BellSouth or your other service provider(s).

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Local UsageAmount**Local Usage Summary****Standard Service for Local Area**

Band	-DAY-		-NIGHT/WKND-		Charges
	Calls	Total Mins	Calls	Total Mins	
	0	0	0	0	.00
					.00
					20.0% Discount .00 CREDIT

10. Local Usage Summary00

Band	-DAY-		-NIGHT/WKND-		Charges
	Calls	Total Mins	Calls	Total Mins	
F	3	9	0	0	.96
					.96

11. Local Usage Summary96

Quantity and/or Unit Charge may not apply

You Can Also Review and Pay Your Bill at www.smlbiz.bellsouth.com

AC A001849

(continued) ►



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Page 1

BURNSVILLE GAS CO FAX LINE

Account Number: 662 427-8288 225 0599

Bill Period Date: Jul 8, 2003

Thank you for choosing BellSouth. We sincerely appreciate your business.

Summary of Charges

Previous Charges

	<u>Amount</u>
Amount of Last Bill	51.42
Less Payments	
Balance - Thank You for Your Payment	51.42 CREDIT
	.00

Current Charges

BellSouth

Monthly Service Charges	45.97
Local Usage .....	.12
Taxes	4.40
Total Current Charges for BellSouth Companies	50.49
Total Current Charges Due Before Aug 7	50.49
Total Amount Due	50.49

Important Notice(s)

Late Charge Reminder: An additional charge at the rate of 2.0% for regulated charges and at the rate as provided by your terms of service for unregulated charges may apply to an unpaid current charges balance as of Aug 8.

Your Current Charges Regulated Total is \$48.37.
Your Current Charges Unregulated Total is \$2.12.

Please note that nonpayment of regulated charges may result in discontinuance of local service. Failure to pay unregulated and certain other charges will not result in discontinuance of local service. However, nonpayment of unregulated charges could result in the removal of unregulated services or collection action by BellSouth or your other service provider(s).

Q89**BURNSVILLE GAS CO FAX LINE****Account Number****662 427-8288 225 0599**Your bill includes
BellSouth charges for

Local

Monthly Statement Date:

August 8, 2003

Thank you for choosing BellSouth. We sincerely appreciate your business.

Account Summary

	Amount
Previous Bill	\$50 49
Payments (Posted as of August 8)	00
Past Due (Please pay now)	\$50 49

Questions? Call**BellSouth**

Customer Service 1 866 620-6000

Outside Calling Area 1 800 285-4410

Repair 1 866 620-6900

Online
www.bellsouth.com/smallbusiness/bill**Current Charges****BellSouth**

Local (Page 3) \$53 56

Total BellSouth Charges \$53 56

Total Current Charges (Due August 27) \$53.56**Total Amount Due (Past Due plus Current Charges)**...~~\$104.05~~

53.56

From dial-up and high-speed DSL
Internet service to wireless to long
distance*, BellSouth can provide you
with all the communications tools for
your business

*Services available where facilities exist.

Information for Your Business - Page 5

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BURNSVILLE GAS CO FAX LINE

Account Number: 662 427-8288 225 0599

Monthly Statement Date: August 8, 2003



BellSouth Local and

Local Toll Charges

(continued)

Customer Service 1 866 620-6000

Online

www.bellsouth.com/smallbusiness/bill

Other Charges and Credits

Work Completed On Jun 30, 2003

13 Charge for Increase in Rates for Federal Universal Service Charge, Due to Changes in the Rules of the FCC (07/01/03 - 08/07/03) (\$0 07/mo)

09

14 Charge for Increase in Rates for Network Access and Federal Universal Service Charge, Due to Changes in the Rules of the FCC (07/01/03 - 08/07/03) (\$0 50/mo)

62

Total Other Charges and Credits

\$1 71

Taxes

Amount

15 Federal Tax

\$1 40

16 State/Local Tax

3 27

Total Taxes

\$4 67

Total Local and Local Toll Charges

\$53.56

Q29

BURNSVILLE GAS CO FAX LINE

Account Number: 662 427-8288/225 0599

Monthly Statement Date: September 8, 2003

BellSouth Local and

Local Toll Charges

Customer Service 1 866 620-6000

Online

www.bellsouth.com/smallbusiness/bill

Monthly Service September 8 through October 7

Basic Services

	Quantity	Unit Charge	Amount
1 Federal Universal Service Charge	1	65	\$ 65
2 FCC Local Number Portability Line Charge - Line	1	35	35
3 Business Line Standard Service Option	1	29 05	29 05
4 Emergency 911 Service	1	#	2 00
5 Mississippi Emergency Telecommunicator Training Charge	1	#	05
6 FCC Charge for Network Access	1	6 50	6 50
7 Telecommunications Relay Service	1	07	07

Quantity and/or Unit Charge may not apply

Total Basic Services \$38 67

Optional Services

	Quantity	Unit Charge	Amount
8 Listing-not printed in directory	1	1 87	\$ 1 87
9 Usage Package, Standard Service Option, per Line	1	6 00	6 00

Total Optional Services \$7 87

Monthly Service September 8 through October 7

Local Usage \$46.54

Local Usage Summary

Standard Service for Local Area

	Band	Calls	Total Mins	Calls	Total Mins	Charges
		0	0	0	0	00
						00
						20 0% Discount - 00
10 Local Usage Summary						00

	Band	Calls	Total Mins	Calls	Total Mins	Charges
	F	5	10	0	0	1 10
						1 10

11 Local Usage Summary 1 10

Total Local Usage \$1 10

Taxes

	Amount
12 Federal Tax	\$1 36
13 State/Local Tax	3 19

Total Taxes \$4 55

Total Local and Local Toll Charges \$52.19

BURNSVILLE GAS CO FAX LINE
Account Number
662 427-8288 225 0599

935
Your bill includes
BellSouth charges for



Local

Monthly Statement Date:
September 8, 2003

Thank you for choosing BellSouth. We sincerely appreciate your business.

Account Summary

	Amount
Previous Bill	\$104 05
Payments (Posted as of September 8)	-104 05
Balance	\$ 00

Questions? Call

BellSouth

Customer Service 1 866 620-6000
Outside Calling Area 1 800 285-4410

Repair 1 866 620-6900

Online

www.bellsouth.com/smallbusiness/bill

Current Charges

BellSouth

Local (Page 3) \$52 19

Total BellSouth Charges \$52 19

Total Current Charges (Due October 8) \$52.19

Total Amount Due \$52.19

From dial-up and high-speed DSL
Internet service to wireless to long
distance*, BellSouth can provide you
with all the communications tools for
your business

*Services available where facilities exist

Information for Your Business - Page 4

Account Number
Billing Date
Mobile Number
Mobile User
Total Mobiles

21157952-001-21
Oct 10, 2002
(662) 231-8853
LOIS C HORTON
2

DETAIL CHARGES (662) 231-8853, Group Number 1

FAMILY H 400 R/3000	10/11 to 11/10	39 99
2 YR CONTRACT	10/11 to 11/10	0 00
BASIC VOICE MAIL	10/11 to 11/10	0 00
CALLER ID N/C	10/11 to 11/10	0 00
DUAL BAND IRDB	10/11 to 11/10	0 00
FCC REGULATORY CHARGE	10/11 to 11/10	0 24
THREE PARTY CALL N/C	10/11 to 11/10	0 00
CINGULAR NATIONWIDE TOLL FREE	10/11 to 11/10	0 00
CONNECTION CHARGE MAY APPLY	10/11 to 11/10	0 00
MS TRAVELER	10/11 to 11/10	0 00
NATIONWIDE \$ 79/MIN ROAMING	10/11 to 11/10	0 00
ROAMER ADMIN FEE EXCLUSION	10/11 to 11/10	0 00
TEXT MSG \$0 10/MSG	10/11 to 11/10	0 00
Total Monthly Charges		40 23

AIRTIME CHARGES

Time Period	Total Minutes Used	Billed Minutes	Charges
Peak	213	0	0 00
Off Peak	16	0	0 00
Nights	155	0	0 00
Total	384	0	0 00

SUMMARY OF ROLLOVER MINUTES

Previous Rollover Balance	1027
Unused Package Minutes Added to Rollover	182
Current Rollover Balance	1209
Total Local Airtime Charges	0 00
LONG DISTANCE / DIRECTORY ASSISTANCE	1 29
911 MONTHLY	1 05
UNIVERSAL SVC CHARGE	0 55
ADJUSTMENTS TO CURRENT CHARGES	
CONNECTION CHARGE	1 24
Total Adjustment(s) to Current Charges	1 24
TAXES	
FEDERAL EXCISE TAX	1 31
STATE SALES TAX	3 04
Total Taxes	4 35

TOTAL CHARGES FOR (662) 231-8853

48 71

LONG DISTANCE CHARGES

Account Number
Billing Date
Mobile Number
Mobile User
Total Mobiles

21157952-001-21
Nov 10, 2002
(662)231-8853
LOIS C HORTON
2

DETAIL CHARGES (662)231-8853, Group Number 1

FAMILY H 400 R/3000	11/11 to 12/10	39 99
2 YR CONTRACT	11/11 to 12/10	0 00
BASIC VOICE MAIL	11/11 to 12/10	0 00
CALLER ID N/C	11/11 to 12/10	0 00
DUAL BAND IRDB	11/11 to 12/10	0 00
THREE PARTY CALL N/C	11/11 to 12/10	0 00
CINGULAR NATIONWIDE TOLL FREE	11/11 to 12/10	0 00
CONNECTION CHARGE MAY APPLY	11/11 to 12/10	0 00
MS TRAVELER	11/11 to 12/10	0 00
NATIONWIDE \$ 79/MIN ROAMING	11/11 to 12/10	0 00
ROAMER ADMIN FEE EXCLUSION	11/11 to 12/10	0 00
TEXT MSG \$0 10/MSG	11/11 to 12/10	0 00
Total Monthly Charges		39 99

AIRTIME CHARGES

<u>Time Period</u>	<u>Total Minutes Used</u>	<u>Billed Minutes</u>	<u>Charges</u>
Peak	190	0	0 00
Off Peak	3	0	0 00
Nights	196	0	0 00
Total	389	0	0 00

SUMMARY OF ROLLOVER MINUTES

Previous Rollover Balance	1209
Unused Package Minutes Added to Rollover	191
Rollover Minutes Expired this Month*	0
Current Rollover Balance	1400
* Minutes expire if not used by end of 12th month	
Total Local Airtime Charges	0 00
ROAMING CHARGES	0 79
911 MONTHLY	1 05
UNIVERSAL SVC CHARGE	0 55
ADJUSTMENTS TO CURRENT CHARGES	
CONNECTION CHARGE	1 24
Total Adjustment(s) to Current Charges	1 24
TAXES	
FEDERAL EXCISE TAX	1 28
STATE SALES TAX	2 99
Total Taxes	4 27

TOTAL CHARGES FOR (662)231-8853

47 89

Account Number
Billing Date
Mobile Number
Mobile User
Total Mobiles

21157952-001-21
Dec 10, 2002
(662) 231-8853
LOIS C HORTON
2

DETAIL CHARGES(662)231-8853, Group Number 1

FAMILY H 400 R/3000	12/11 to 01/10	39 99
2 YR CONTRACT	12/11 to 01/10	0 00
BASIC VOICE MAIL	12/11 to 01/10	0 00
CALLER ID N/C	12/11 to 01/10	0 00
DUAL BAND IRDB	12/11 to 01/10	0 00
THREE PARTY CALL N/C	12/11 to 01/10	0 00
CINGULAR NATIONWIDE TOLL FREE	12/11 to 01/10	0 00
CONNECTION CHARGE MAY APPLY	12/11 to 01/10	0 00
MS TRAVELER	12/11 to 01/10	0 00
NATIONWIDE \$ 79/MIN ROAMING	12/11 to 01/10	0 00
ROAMER ADMIN FEE EXCLUSION	12/11 to 01/10	0 00
TEXT MSG \$0 10/MSG	12/11 to 01/10	0 00
Total Monthly Charges		39 99

AIRTIME CHARGES

Time Period	Total Minutes Used	Billed Minutes	Charges
Peak	201	0	0 00
Off Peak	1	0	0 00
Nights	80	0	0 00
Total	282	0	0 00

SUMMARY OF ROLLOVER MINUTES

Previous Rollover Balance	1400
Unused Package Minutes Added to Rollover	183
Rollover Minutes Expired this Month*	0
Current Rollover Balance	1583

* Minutes expire if not used by end of 12th month

Total Local Airtime Charges	0 00
LONG DISTANCE /DIRECTORY ASSISTANCE	1 29
ROAMING CHARGES	1 58
911 MONTHLY	1 05
UNIVERSAL SVC CHARGE	0 55
ADJUSTMENTS TO CURRENT CHARGES	
CONNECTION CHARGE	1 24
Total Adjustment(s) to Current Charges	1 24
TAXES	
FEDERAL EXCISE TAX	1 34
STATE SALES TAX	3 14
Total Taxes	4 48

TOTAL CHARGES FOR (662)231-8853.. 50 18



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Account Number: 21157952-001-21
Billing Date: Jan 10, 2003
Mobile Number: (662)231-8853
Mobile User: LOIS C HORTON
Total Mobiles: 2

DETAIL CHARGES(662)231-8853, Group Number: 1

FAMILY H 400 R/3000	01/11 to 02/10	39.99
/2 YR CONTRACT	01/11 to 02/10	.00
/BASIC VOICE MAIL	01/11 to 02/10	.00
/DUAL BAND IRDB	01/11 to 02/10	.00
CALLER ID N/C	01/11 to 02/10	.00
THREE PARTY CALL N/C	01/11 to 02/10	.00
CINGULAR NATIONWIDE TOLL FREE	01/11 to 02/10	.00
CONNECTION CHARGE MAY APPLY	01/11 to 02/10	.00
MS TRAVELER	01/11 to 02/10	.00
NATIONWIDE \$ 79/MIN ROAMING	01/11 to 02/10	.00
ROAMER ADMIN FEE EXCLUSION	01/11 to 02/10	.00
TEXT MSG. \$0 10/MSG	01/11 to 02/10	.00
Total Monthly Charges		39.99

AIRTIME CHARGES

Time Period	Total Minutes Used	Billed Minutes	Charges
Peak	194	0	0.00
Off Peak	9	0	0.00
Nights	45	0	0.00
Total	248	0	0.00

SUMMARY OF ROLLOVER MINUTES

Previous Rollover Balance	1583
Unused Package Minutes Added to Rollover	203
Rollover Minutes Expired this Month*	0

Current Rollover Balance 1786

* Minutes expire if not used by end of 12th month

Total Local Airtime Charges 0.00

Total Cingular Text Messaging... .010

ROAMING CHARGES .079

911 MONTHLY... 1.05

UNIVERSAL SVC CHARGE .055

ADJUSTMENTS TO CURRENT CHARGES

CONNECTION CHARGE	.124
Total Adjustment(s) to Current Charges	1.24

TAXES

FEDERAL EXCISE TAX	.128
STATE SALES TAX	2.99
Total Taxes	4.27

TOTAL CHARGES FOR (662)231-8853. .47.99

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Account Number
Billing Date
Mobile Number
Mobile User
Total Mobiles

21157952-001-21
Feb 10, 2003
(662) 231-8853
LOIS C HORTON
2

DETAIL CHARGES (662) 231-8853, Group Number 1

/FAMILY H 400 R/3000	02/11 to 03/10	39 99
/2 YR CONTRACT	02/11 to 03/10	0 00
/BASIC VOICE MAIL	02/11 to 03/10	0 00
/DUAL BAND IRDB	02/11 to 03/10	0 00
CALLER ID N/C	02/11 to 03/10	0 00
THREE PARTY CALL N/C	02/11 to 03/10	0 00
CINGULAR NATIONWIDE TOLL FREE	02/11 to 03/10	0 00
CONNECTION CHARGE MAY APPLY	02/11 to 03/10	0 00
MS TRAVELER	02/11 to 03/10	0 00
NATIONWIDE \$ 79/MIN ROAMING	02/11 to 03/10	0 00
ROAMER ADMIN FEE EXCLUSION	02/11 to 03/10	0 00
TEXT MSG \$0 10/MSG	02/11 to 03/10	0 00
Total Monthly Charges		39 99

AIRTIME CHARGES

Time Period	Total Minutes Used	Billed Minutes	Charges
Peak	160	0	0 00
Off Peak	2	0	0 00
Nights	132	0	0 00
Total	294	0	0 00

SUMMARY OF ROLLOVER MINUTES

Previous Rollover Balance	1786
Unused Package Minutes Added to Rollover	220
Rollover Minutes Expired this Month*	0

Current Rollover Balance	2006
--------------------------	------

* Minutes expire if not used by end of 12th month

Total Local Airtime Charges	0 00
-----------------------------	------

Total Cingular Text Messaging	1 60
-------------------------------	------

911 MONTHLY	1 05
UNIVERSAL SVC CHARGE	0 55

ADJUSTMENTS TO CURRENT CHARGES	
CONNECTION CHARGE	1 24
Total Adjustment(s) to Current Charges	1 24

TAXES	
FEDERAL EXCISE TAX	1 26
STATE SALES TAX	2 93
Total Taxes	4 19

TOTAL CHARGES FOR (662) 231-8853

48 62

Q89



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Account Number
Billing Date
Account Name
Total Mobiles

21157952-001-21
Mar 10, 2003
LOIS C HORTON
2

PRIOR ACTIVITY

Previous Balance	73 74
Payments Received Through 03/10/03	
PAYMENT RECEIVED THANK YOU 03/02/03	-73 74
Total Payments	-73 74
Total Adjustments	0 00
TOTAL PAST DUE BALANCE	0 00

DETAIL OF MONTHLY ACTIVITY FOR MOBILE(S) ON ACCOUNT

MONTHLY CHARGES

ACCESS FOR RATE PLANS	59 98
FEATURES	0 00
OTHER	0 00
Total Monthly Charges	59 98

AIRTIME CHARGES

Time Period	Total Minutes Used	Billed Minutes	Charges
Peak	145	0	0 00
Nights	39	0	0 00
Total	184	0	0 00

Total Local Airtime Charges 0 00

Total Cingular Text Messaging 0 10
911 MONTHLY 2 10
UNIVERSAL SVC CHARGE 1 10

ADJUSTMENTS TO CURRENT CHARGES

CONNECTION CHARGE	1 24
CONNECTION CHARGE	1 24
Total Adjustment(s) to Current Charges	2 48

TAXES

FEDERAL EXCISE TAX	1 92
STATE SALES TAX	4 46
Total Taxes	6 38

TOTAL CURRENT MONTHLY CHARGES/CREDITS 72 14

TOTAL AMOUNT DUE BY APRIL 02, 2003 72 14

SUMMARY OF CHARGES BY MOBILE NUMBER

(662)231-8853 LOIS C HORTON	47 02	(662)401-1867 LOIS C HORTON	25 12
TOTAL CURRENT CHARGES		72 14	

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Account Number 21157952-001-21
 Billing Date Apr 10, 2003
 Mobile Number (662)231-8853
 Mobile User LOIS C HORTON
 Total Mobiles 2

DETAIL CHARGES(662)231-8853, Group Number 1

/FAMILY H 400 R/3000	04/11 to 05/10	39 99
/2 YR CONTRACT	04/11 to 05/10	0 00
/BASIC VOICE MAIL	04/11 to 05/10	0 00
/DUAL BAND IRDB	04/11 to 05/10	0 00
CALLER ID N/C	04/11 to 05/10	0 00
THREE PARTY CALL N/C	04/11 to 05/10	0 00
CINGULAR NATIONWIDE TOLL FREE	04/11 to 05/10	0 00
CONNECTION CHARGE MAY APPLY	04/11 to 05/10	0 00
MS TRAVELER	04/11 to 05/10	0 00
NATIONWIDE \$ 79/MIN ROAMING	04/11 to 05/10	0 00
ROAMER ADMIN FEE EXCLUSION	04/11 to 05/10	0 00
TEXT MSG \$0 10/MSG	04/11 to 05/10	0 00
Total Monthly Charges		39 99

AIRTIME CHARGES

Time Period	Total Minutes Used	Billed Minutes	Charges
Peak	158	0	0 00
Off Peak	9	0	0 00
Nights	57	0	0 00
Total	224	0	0 00

SUMMARY OF ROLLOVER MINUTES

Previous Rollover Balance	2261
Unused Package Minutes Added to Rollover	228
Rollover Minutes Expired this Month*	0

Current Rollover Balance	2489
* Minutes expire if not used by end of 12th month	

Total Local Airtime Charges	0 00
-----------------------------	------

Total Cingular Text Messaging	0 10
-------------------------------	------

REGULATORY COST RECOVERY FEE	0 32
911 MONTHLY	1 05
FED UNIVERSAL SVC CHARGE	1 08

ADJUSTMENTS TO CURRENT CHARGES

CONNECTION CHARGE	1 24
Total Adjustment(s) to Current Charges	1 24

TAXES

FEDERAL EXCISE TAX	1 28
STATE SALES TAX	2 98
Total Taxes	4 26

TOTAL CHARGES FOR (662)231-8853

48 04

689



Page 4

Account Number:
Billing Date:
Mobile Number
Mobile User
Total Mobiles

21157952-001-21
May 10, 2003
(662)231-8853
LOIS C HORTON
2

DETAIL CHARGES (662)231-8853, Group Number 1

/FAMILY H 400 R/3000	05/11 to 06/10	39 99
/2 YR CONTRACT	05/11 to 06/10	0 00
/BASIC VOICE MAIL	05/11 to 06/10	0 00
/DUAL BAND IRDB	05/11 to 06/10	0 00
CALLER ID N/C	05/11 to 06/10	0 00
THREE PARTY CALL N/C	05/11 to 06/10	0 00
/MS TRAVELER	05/11 to 06/10	0 00
CINGULAR NATIONWIDE TOLL FREE	05/11 to 06/10	0 00
CONNECTION CHARGE MAY APPLY	05/11 to 06/10	0 00
NATIONWIDE \$ 79/MIN ROAMING	05/11 to 06/10	0 00
ROAMER ADMIN FEE EXCLUSION	05/11 to 06/10	0 00
TEXT MSG. \$0 10/MSG	05/11 to 06/10	0 00
Total Monthly Charges		39 99

AIRTIME CHARGES

Time Period	Total Minutes Used	Billed Minutes	Charges
Peak	188	0	0 00
Off Peak	28	0	0 00
Nights	104	0	0 00
Total	320	0	0 00

SUMMARY OF ROLLOVER MINUTES

Previous Rollover Balance	2489
Unused Package Minutes Added to Rollover	179
Rollover Minutes Expired this Month*	0
Current Rollover Balance	2668

* Minutes expire if not used by end of 12th month

Total Local Airtime Charges	0 00
Total Cingular Text Messaging	0 10
REGULATORY COST RECOVERY FEE	0 32
911 MONTHLY	1 05
FED UNIVERSAL SVC CHARGE	1 08
ADJUSTMENTS TO CURRENT CHARGES	
CONNECTION CHARGE	1 24
Total Adjustment(s) to Current Charges	1 24
TAXES	
FEDERAL EXCISE TAX	1 28
STATE SALES TAX	2 98
Total Taxes	4 26

TOTAL CHARGES FOR (662)231-8853 48.04



981

Page 2

Account Number
Billing Date
Account Name
Total Mobiles

21157952-001-21
Jun 10, 2003
LOIS C HORTON
2

PRIOR ACTIVITY

Previous Balance	74 31
Payments Received Through 06/10/03	
PAYMENT RECEIVED THANK YOU 06/04/03	-74 31
Total Payments	-74 31
Total Adjustments	0 00
TOTAL PAST DUE BALANCE	0 00

DETAIL OF MONTHLY ACTIVITY FOR MOBILE(S) ON ACCOUNT

MONTHLY CHARGES

ACCESS FOR RATE PLANS	59 98
FEATURES	0 00
OTHER	0 00
Total Monthly Charges	59 98

AIRTIME CHARGES

Time Period	Total Minutes Used	Billed Minutes	Charges
Peak	154	0	0 00
Off Peak	29	0	0 00
Nights	132	0	0 00
Total	315	0	0 00

Total Local Airtime Charges	0 00
REGULATORY COST RECOVERY FEE	0 64
911 MONTHLY	2 10
FED UNIVERSAL SVC CHARGE	1 64

ADJUSTMENTS TO CURRENT CHARGES

CONNECTION CHARGE	1 24
CONNECTION CHARGE	1 24
Total Adjustment(s) to Current Charges	2 48

TAXES

FEDERAL EXCISE TAX	1 95
STATE SALES TAX	4 53
Total Taxes	6 48

TOTAL CURRENT MONTHLY CHARGES/CREDITS 73 32

TOTAL AMOUNT DUE BY JULY 03, 2003 73 32

SUMMARY OF CHARGES BY MOBILE NUMBER

(662)231-8853 LOIS C HORTON	47 94	(662)401-1867 LOIS C HORTON	25 38
TOTAL CURRENT CHARGES	73 32		

Q81



Account Number 21157952-001-21
 Billing Date Jul 10, 2003
 Mobile Number (662)231-8853
 Mobile User LOIS C HORTON
 Total Mobiles 2

DETAIL CHARGES (662)231-8853, Group Number 1

/FAMILY H 400 R/3000	07/11 to 08/10	39 99
/2 YR CONTRACT	07/11 to 08/10	0 00
/BASIC VOICE MAIL	07/11 to 08/10	0 00
/DUAL BAND IRDB	07/11 to 08/10	0 00
CALLER ID N/C	07/11 to 08/10	0 00
THREE PARTY CALL N/C	07/11 to 08/10	0 00
/MS TRAVELER	07/11 to 08/10	0 00
/TEXT MSG \$0 10/MSG	07/11 to 08/10	0 00
CINGULAR NATIONWIDE TOLL FREE	07/11 to 08/10	0 00
CONNECTION CHARGE MAY APPLY	07/11 to 08/10	0 00
NATIONWIDE \$ 79/MIN ROAMING	07/11 to 08/10	0 00
ROAMER ADMIN FEE EXCLUSION	07/11 to 08/10	0 00
Total Monthly Charges		39 99

AIRTIME CHARGES

Time Period	Total Minutes Used	Billed Minutes	Charges
Peak	182	0	0 00
Off Peak	53	0	0 00
Nights	132	0	0 00
Total	367	0	0 00

SUMMARY OF ROLLOVER MINUTES

Previous Rollover Balance	2914
Unused Package Minutes Added to Rollover	211
Rollover Minutes Expired this Month*	0

Current Rollover Balance	3125
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* Minutes expire if not used by end of 12th month

Total Local Airtime Charges	0 00
-----------------------------	------

REGULATORY COST RECOVERY FEE	0 32
911 MONTHLY	1 05
FED UNIVERSAL SVC CHARGE	1 12

ADJUSTMENTS TO CURRENT CHARGES

CONNECTION CHARGE	1 24
Total Adjustment(s) to Current Charges	1 24

TAXES

FEDERAL EXCISE TAX	1 28
STATE SALES TAX	2 99
Total Taxes	4 27

TOTAL CHARGES FOR (662)231-8853	47 99
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Q89

Account Number
Billing Date
Mobile Number
Mobile User
Total Mobiles

21157952-001-21
Aug 10, 2003
(662)231-8853
LOIS C HORTON
2

DETAIL CHARGES (662)231-8853, Group Number 1

/FAMILY H 400 R/3000	08/11 to 09/10	39 99
/2 YR CONTRACT	08/11 to 09/10	0 00
/BASIC VOICE MAIL	08/11 to 09/10	0 00
CALLER ID N/C	08/11 to 09/10	0 00
THREE PARTY CALL N/C	08/11 to 09/10	0 00
/MS TRAVELER	08/11 to 09/10	0 00
/TEXT MSG \$0 10/MSG	08/11 to 09/10	0 00
CINGULAR NATIONWIDE TOLL FREE	08/11 to 09/10	0 00
CONNECTION CHARGE MAY APPLY	08/11 to 09/10	0 00
NATIONWIDE \$ 79/MIN ROAMING	08/11 to 09/10	0 00
ROAMER ADMIN FEE EXCLUSION	08/11 to 09/10	0 00
Total Monthly Charges		39 99

AIRTIME CHARGES

Time Period	Total Minutes Used	Billed Minutes	Charges
Peak	258	0	0 00
Off Peak	10	0	0 00
Nights	192	0	0 00
Total	460	0	0 00

SUMMARY OF ROLLOVER MINUTES

Previous Rollover Balance	3125
Unused Package Minutes Added to Rollover	117
Rollover Minutes Expired this Month*	-682
Current Rollover Balance	2560

* Minutes expire if not used by end of 12th month

Total Local Airtime Charges	0 00
Total Cingular Text Messaging	0 70
REGULATORY COST RECOVERY FEE	0 32
911 MONTHLY	1.05
FED UNIVERSAL SVC CHARGE	1 12
ADJUSTMENTS TO CURRENT CHARGES	
CONNECTION CHARGE	1 24
Total Adjustment(s) to Current Charges	1 24
TAXES	
FEDERAL EXCISE TAX	1 28
STATE SALES TAX	2 99
Total Taxes	4 27

TOTAL CHARGES FOR (662)231-8853 48 69

Q89



Page 4

Account Number: 21157952-001-21
 Billing Date: Sep 10, 2003
 Mobile Number: (662)231-8853
 Mobile User: LOIS C HORTON
 Total Mobiles: 2

DETAIL CHARGES (662)231-8853; Group Number: 1

/FAMILY H 400 R/3000	09/11 to 10/10.....	39.99
/2 YR CONTRACT	09/11 to 10/10.....	0.00
/BASIC VOICE MAIL	09/11 to 10/10.....	0.00
CALLER ID N/C	09/11 to 10/10.....	0.00
THREE PARTY CALL N/C	09/11 to 10/10.....	0.00
/MS TRAVELER	09/11 to 10/10.....	0.00
/TEXT MSG \$0.10/MSG	09/11 to 10/10.....	0.00
CINGULAR NATIONWIDE TOLL FREE	09/11 to 10/10.....	0.00
CONNECTION CHARGE MAY APPLY	09/11 to 10/10.....	0.00
NATIONWIDE \$.79/MIN ROAMING	09/11 to 10/10.....	0.00
ROAMER ADMIN FEE EXCLUSION	09/11 to 10/10.....	0.00
Total Monthly Charges		39.99

AIRTIME CHARGES

Time Period	Total Minutes Used	Billed Minutes	Charges
Peak	325	0	0.00
Off Peak	63	0	0.00
Nights	144	0	0.00
Total	532	0	0.00

SUMMARY OF ROLLOVER MINUTES

Previous Rollover Balance	2560
Unused Package Minutes Added to Rollover	71
Rollover Minutes Expired this Month*	-345
Current Rollover Balance	2286

* Minutes expire if not used by end of 12th month

Total Local Airtime Charges..... 0.00

REGULATORY COST RECOVERY FEE..... 0.32
 911 MONTHLY 1.05
 FED UNIVERSAL SVC CHARGE..... 1.12

ADJUSTMENTS TO CURRENT CHARGES

CONNECTION CHARGE..... 1.24
 Total Adjustment(s) to Current Charges.. 1.24

TAXES

FEDERAL EXCISE TAX..	1.28
STATE SALES TAX..	2.99
Total Taxes	4.27

TOTAL CHARGES FOR (662)231-8853..... 47.99

Q 89

~~COUNCE GAS COMPANY, INC.
REVENUE ACCOUNT
358 HWY 72
P.O. BOX 285
BURNSVILLE, MS 38823~~

~~DATE 11-15-02~~

~~CHECK # 50004557~~

~~11/15/02~~

~~1100 00~~

~~COUNCE GAS COMPANY, INC.
REVENUE ACCOUNT
358 HWY 72
P.O. BOX 285
BURNSVILLE, MS 38823~~

~~DATE 11-4-02~~

~~CHECK # 50004557~~

~~11/4/02~~

~~1300 00~~

~~COUNCE GAS COMPANY, INC.
REVENUE ACCOUNT
358 HWY 72
P.O. BOX 285
BURNSVILLE, MS 38823~~

~~DATE 11-12-02~~

~~CHECK # 50004557~~

~~11/12/02~~

~~1100 00~~

COUNCE GAS COMPANY, INC.
REVENUE ACCOUNT
358 HWY 72
P.O. BOX 285
BURNSVILLE, MS 38823

DATE 10-30-02

PAY TO THE ORDER OF Cirigula

Forty eight + 11/100

120074415 1305 1305 12 11-05-02 \$ 48 71

THE HAZEN COUNTY BANK
COUNCE TENDER BOX 285

FOR 662-231-8853 662-461-1867 Candy Hark

#001020# #0843023001# #50004557# #0000004871#

1020 48 71 11/05/2002

~~COUNCE GAS COMPANY, INC.
REVENUE ACCOUNT
358 HWY 72
P.O. BOX 285
BURNSVILLE, MS 38823~~

~~DATE 10-30-02~~

~~PAY TO THE ORDER OF Postmaster~~

~~Thirty four + 5/100~~

~~120074415 1305 1305 12 11-05-02 \$ 34 50~~

~~THE HAZEN COUNTY BANK
COUNCE TENDER BOX 285~~

~~FOR Stage bill~~ ~~Candy Hark~~

~~#001020# #0843023001# #50004557# #0000003450#~~

~~1021 34 50 11/04/2002~~

~~COUNCE GAS COMPANY, INC.
REVENUE ACCOUNT
358 HWY 72
P.O. BOX 285
BURNSVILLE, MS 38823~~

~~DATE 10-31-02~~

~~PAY TO THE ORDER OF Exbridge Marketing~~

~~Two thousand eight hundred twenty four + 7/100~~

~~120074415 1305 1305 12 11-05-02 \$ 28 25~~

~~THE HAZEN COUNTY BANK~~

~~#001020# #0843023001# #50004557# #0000002825#~~

~~1022 28 25 11/04/2002~~

[illegible]

564 94 12/03/2002

[illegible]

617 56 12/09/2002

[illegible]

1042

COUNCE GAS COMPANY, INC
REVENUE ACCOUNT
350 HWY 73
P.O. BOX 285
BURNSVILLE MS 38633

DATE 11-29-02 87-330-843

PAY TO THE ORDER OF Wisham Co Electric \$32.64

Ind. 1125 4640 DOLLARS & 00/100

153-0095

0001042# 0084302300# 50004557# 0000803264#

1042	32.64	12/05/2002
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1043

COUNCE GAS COMPANY, INC.
REVENUE ACCOUNT
238 HWY 72
P.O. BOX 785
BURNSVILLE, MS 38833

DATE 11-29-02 87-030-643

PAY TO THE ORDER OF Cingular \$ 47.89

for 5 - more - 89% in DOLLARS ☐ CENTS

 THE MARION COUNTY COURTHOUSE
COUNCE, TENNESSEE 38029

FOR 000 667-231-9803 Candy Hart

#001043# #084302300# =5000455# #0000004789#

1043 47.89 12/04/2002

1046

COUNCE GAS COMPANY, INC
REVENUE ACCOUNT
358 HWY 72
P.O. BOX 288
MIDDLESEX, MS 39301

DATE 11-27-92 87-230-943

PAY TO THE ORDER OF John P. Skowville \$ 36.19

Shirley Ann 11/16

DOLLARS 36 19

Yves Haden County Bank

Q89

COUNCE GAS COMPANY, INC 1094
 REVENUE ACCOUNT
 338 HWY 72
 P.O. BOX 285
 BURNSVILLE, MS 38833

PAY TO THE ORDER OF Circular DATE 1-24-03 87-230-843
99/100 18002:040 3481 3444 12 01 3479 99
 DOLLARS @ 100

FOR Cell ph 662-231-8853 Candy Hart
 #001094# 1084302300# = 50004557# /0000004799#

1094 47 99 01/31/2003

COUNCE GAS COMPANY, INC 1095
 REVENUE ACCOUNT
 338 HWY 72
 P.O. BOX 285
 BURNSVILLE, MS 38833

PAY TO THE ORDER OF Bell South DATE 1-24-03 87-230-843
Fifty-two 18002:040 3481 3444 12 01 3479 99
 DOLLARS @ 100

FOR 662-477-8288 Candy Hart
 #001095# 1084302300# = 50004557# /0000005228#

1095 52 28 01/30/2003

COUNCE GAS COMPANY, INC 1096
 REVENUE ACCOUNT
 338 HWY 72
 P.O. BOX 285
 BURNSVILLE, MS 38833

PAY TO THE ORDER OF Post Master DATE 1-29-03 87-230-843
thirty-four 18002:040 3481 3444 12 01 3479 99
 DOLLARS @ 100

FOR Postage Candy Hart
 #001096# 1084302300# = 50004557# /0000003450#

1096 34 50 01/31/2003

Q89

THE HARDIN COUNTY BANK
COUNCIL, TENNESSEE 38331
FOR En Pro **ENDORSED** Candy Hark
#001116# 1084302300# 50004557# 0002814350#
1116 28143 50 03/06/2003

THE HARDIN COUNTY BANK
COUNCIL, TENNESSEE 38331
FOR Don't forget Candy Hark
#001123# 1084302300# 50004557# 0000001376#
1123 13 76 03/10/2003

COUNCE GAS COMPANY, INC
REVENUE ACCOUNT
339 HWY 72
P.O. BOX 285
BURNSVILLE MS 38833
1118
PAY TO THE ORDER OF Isomingo County Electric DATE 2-27-03 87-230-843
549.67
DOLLARS @ 50
FOR Candy Hark
#001118# 1084302300# 50004557# 00000004967#
1118 49 67 03/10/2003

COUNCE GAS COMPANY, INC
REVENUE ACCOUNT
339 HWY 72
P.O. BOX 285
BURNSVILLE MS 38833
1124
PAY TO THE ORDER OF St Jude DATE 3-5-03 87-230-843
50.00
DOLLARS @ 50
FOR Donation Candy Hark
#001124# 1084302300# 50004557# 00000005000#
1124 50 00 03/21/2003

COUNCE GAS COMPANY, INC
REVENUE ACCOUNT
339 HWY 72
P.O. BOX 285
BURNSVILLE MS 38833
1119
PAY TO THE ORDER OF Town of Burnsville DATE 2-27-03 87-230-843
36.19
DOLLARS @ 36
FOR Candy Hark
#001119# 1084302300# 50004557# 00000003619#
1119 36 19 03/06/2003

COUNCE GAS COMPANY, INC
REVENUE ACCOUNT
339 HWY 72
P.O. BOX 285
BURNSVILLE MS 38833
1125
PAY TO THE ORDER OF William M. Idwell aka Idwell's son DATE 3-6-03 87-230-843
40.31
DOLLARS @ 40
FOR Payment #21 Candy Hark
#001125# 1084302300# 50004557# 00000403150#
1125 4031 50 03/11/2003

COUNCE GAS COMPANY, INC
REVENUE ACCOUNT
339 HWY 72
P.O. BOX 285
BURNSVILLE MS 38833
1120
PAY TO THE ORDER OF Cingular DATE 2-27-03 87-230-843
48.62
DOLLARS @ 48
FOR 2115 7952-00121 Candy Hark
#001120# 1084302300# 50004557# 00000004862#
1120 48 62 03/04/2003

COUNCE GAS COMPANY, INC
REVENUE ACCOUNT
339 HWY 72
P.O. BOX 285
BURNSVILLE MS 38833
1126
PAY TO THE ORDER OF St. Johns DATE 3-7-03 87-230-843
291.14
DOLLARS @ 291
FOR fuel Candy Hark
#001126# 1084302300# 50004557# 00000029114#
1126 291 14 03/14/2003

789

DEPOSIT TICKET
COUNCE GAS COMPANY, INC.
REVENUE ACCOUNT
358 HWY 72
P.O. BOX 283
BURNSVILLE, MS 38833

DATE: 4-22-03

AMOUNT: 222.47

155 62 04/22/2003

DEPOSIT TICKET
COUNCE GAS COMPANY, INC.
REVENUE ACCOUNT
358 HWY 72
P.O. BOX 283
BURNSVILLE, MS 38833

DATE: 4-28-03

AMOUNT: 155.62

155 62 04/28/2003

DEPOSIT TICKET
COUNCE GAS COMPANY, INC.
REVENUE ACCOUNT
358 HWY 72
P.O. BOX 283
BURNSVILLE, MS 38833

DATE: 4-28-03

AMOUNT: 96.73

96 73 04/28/2003

DATE: 4-2-03
BY: [Signature]
WE DEBIT YOUR ACCOUNT: 81.57
FOR: deposit into wrong account on 3/5/03
Counce Gas

0 81 57 04/02/2003

THE HARDIN COUNTY BANK
COUNCIL, TENNESSEE 38203
COMPANY NAME: Candy Horton

1140 21396 20 04/04/2003

COUNCE GAS COMPANY, INC.
REVENUE ACCOUNT
358 HWY 72
P.O. BOX 283
BURNSVILLE, MS 38833

DATE: 3-26-03

AMOUNT: \$72.14

1144 72 14 04/01/2003

COUNCE GAS COMPANY, INC.
REVENUE ACCOUNT
358 HWY 72
P.O. BOX 283
BURNSVILLE, MS 38833

DATE: 3-26-03

AMOUNT: \$51.20

1146 51 20 04/04/2003

COUNCE GAS COMPANY, INC.
REVENUE ACCOUNT
358 HWY 72
P.O. BOX 283
BURNSVILLE, MS 38833

DATE: 3-26-03

AMOUNT: \$75.00

1147 75 00 04/02/2003

289

THE HARDIN COUNTY BANK
COUNCIL TENNESSEE 38333
FOR *cash* *Candy Hart*
#001163# 108430230001 50004557#
1163 885 00 04/16/2003

THE HARDIN COUNTY BANK
COUNCIL TENNESSEE 38333
FOR *payroll* *Candy Hart*
#001169# 108430230001 50004557#
1169 566 23 04/18/2003

COUNCE GAS COMPANY, INC
REVENUE ACCOUNT
339 HWY 72
P.O. BOX 285
BURNSVILLE MS 38833
1164
PAY TO THE ORDER OF *M. Hart* DATE *4-14-03* 87-230-843
four hundred eighty & 10/100 \$ *480.75*
FOR *payroll* *Candy Hart*
#001164# 108430230001 50004557#
1164 416 75 04/14/2003

COUNCE GAS COMPANY, INC
REVENUE ACCOUNT
339 HWY 72
P.O. BOX 285
BURNSVILLE MS 38833
1170
PAY TO THE ORDER OF *J. C. Lambert Burns, Muncy* DATE *4-18-03* 87-230-843
two hundred fifty & 10/100 \$ *250.00*
FOR *payroll* *Candy Hart*
#001170# 108430230001 50004557#
1170 250.00 04/22/2003

COUNCE GAS COMPANY, INC
REVENUE ACCOUNT
339 HWY 72
P.O. BOX 285
BURNSVILLE MS 38833
1165
PAY TO THE ORDER OF *Bureau of Revenue* DATE *4-14-03* 87-230-843
one hundred and 10/100 \$ *100.00*
FOR *W. Hart* *04/16/2003* *Candy Hart*
#001165# 108430230001 50004557#
1165 106 00 04/16/2003

COUNCE GAS COMPANY, INC
REVENUE ACCOUNT
339 HWY 72
P.O. BOX 285
BURNSVILLE MS 38833
1171
PAY TO THE ORDER OF *Bk-Bk* DATE *4-18-03* 87-230-843
one hundred thirty five & 10/100 \$ *135.61*
FOR *427596116* *Candy Hart*
#001171# 108430230001 50004557#
1171 135.61 04/28/2003

COUNCE GAS COMPANY, INC
REVENUE ACCOUNT
339 HWY 72
P.O. BOX 285
BURNSVILLE MS 38833
1166
PAY TO THE ORDER OF *Hardin County Bank* DATE *4-14-03* 87-230-843
eight hundred twenty three & 36/100 \$ *823.36*
FOR *04-0465750* *Candy Hart*
#001166# 108430230001 50004557#
1166 823 36 04/14/2003

COUNCE GAS COMPANY, INC
REVENUE ACCOUNT
339 HWY 72
P.O. BOX 285
BURNSVILLE MS 38833
1173
PAY TO THE ORDER OF *Original* DATE *4-25-03* 87-230-843
Fort eight & 04/100 \$ *48.04*
FOR *231-8853* *Candy Hart*
#001173# 108430230001 50004557#
1173 48 04 04/30/2003

Q89

DEPOSIT TICKET
COUNCE GAS COMPANY, INC.
REVENUE ACCOUNT
358 HWY 72
P.O. BOX 285
BURNSVILLE, MS 38833

CHECKING CHECK DEP
ACT # 50004557

DATE 06-13-03

AMOUNT \$63.75

1197 \$63.75 06/13/2003

DEPOSIT TICKET
COUNCE GAS COMPANY, INC.
REVENUE ACCOUNT
358 HWY 72
P.O. BOX 285
BURNSVILLE, MS 38833

CHECKING CHECK DEP
ACT # 50004557

DATE 06-13-03

AMOUNT \$3,803.51

1198 \$3,803.51 06/13/2003

DEPOSIT TICKET
COUNCE GAS COMPANY, INC.
REVENUE ACCOUNT
358 HWY 72
P.O. BOX 285
BURNSVILLE, MS 38833

CHECKING CHECK DEP
ACT # 50004557

DATE 06-24-03

AMOUNT \$518.31

1199 \$518.31 06/24/2003

DEPOSIT TICKET
COUNCE GAS COMPANY, INC.
REVENUE ACCOUNT
358 HWY 72
P.O. BOX 285
BURNSVILLE, MS 38833

CHECKING CHECK DEP
ACT # 50004557

DATE 5-28-03

AMOUNT \$48.04

1194 \$48.04 06/05/2003

DEPOSIT TICKET
COUNCE GAS COMPANY, INC.
REVENUE ACCOUNT
358 HWY 72
P.O. BOX 285
BURNSVILLE, MS 38833

CHECKING CHECK DEP
ACT # 50004557

DATE 06-16-03

AMOUNT \$6,153.19

1197 \$6,153.19 06/16/2003

DEPOSIT TICKET
COUNCE GAS COMPANY, INC.
REVENUE ACCOUNT
358 HWY 72
P.O. BOX 285
BURNSVILLE, MS 38833

CHECKING CHECK DEP
ACT # 50004557

DATE 5-30-03

AMOUNT \$51.59

1198 \$51.59 06/04/2003

DEPOSIT TICKET
COUNCE GAS COMPANY, INC.
REVENUE ACCOUNT
358 HWY 72
P.O. BOX 285
BURNSVILLE, MS 38833

CHECKING CHECK DEP
ACT # 50004557

DATE 5-30-03

AMOUNT \$56.09

1199 \$56.09 06/05/2003

DEPOSIT TICKET
COUNCE GAS COMPANY, INC.
REVENUE ACCOUNT
358 HWY 72
P.O. BOX 285
BURNSVILLE, MS 38833

CHECKING CHECK DEP
ACT # 50004557

DATE 5-30-03

AMOUNT \$36.19

1200 \$36.19 06/06/2003

789

TO: *Walter Webb, Highway 100110*

50004557# 0000007287#

0 \$72 80 07/18/2003

151-501
Corrected

THE HARDIN COUNTY BANK
COUNCE TENNESSEE 38218

FOR: *Candy Hart*

0001223# 0084302300# 50004557# 00000010292#

1223 \$102 92 07/08/2003

COUNCE GAS COMPANY, INC
REVENUE ACCOUNT
359 HWY 72
P.O. BOX 285
BURNSVILLE MS 38833

1160

PAY TO THE ORDER OF: *William M. Idwell aka Idwell's Assoc*

DATE: *4-8-03* \$76.22

FOR: *Payment #22 Final*

0001160# 0084302300# 50004557# 00000079622#

1160 \$796 22 07/18/2003

COUNCE GAS COMPANY, INC
REVENUE ACCOUNT
359 HWY 72
P.O. BOX 285
BURNSVILLE MS 38833

1224

PAY TO THE ORDER OF: *Valda Net*

DATE: *4-30-03* \$44.94

FOR: *new 92654797*

0001224# 0084302300# 50004557# 00000004494#

1224 \$44 94 07/09/2003

COUNCE GAS COMPANY, INC
REVENUE ACCOUNT
359 HWY 72
P.O. BOX 285
BURNSVILLE MS 38833

1218

PAY TO THE ORDER OF: *J.C. Lambert*

DATE: *4-27-03* \$250.00

FOR: *Rest July*

0001218# 0084302300# 50004557# 00000025000#

1218 \$250 00 07/08/2003

COUNCE GAS COMPANY, INC
REVENUE ACCOUNT
359 HWY 72
P.O. BOX 285
BURNSVILLE MS 38833

1225

PAY TO THE ORDER OF: *Bell Spk*

DATE: *4-30-03* \$51.42

FOR: *162-427-8288*

0001225# 0084302300# 50004557# 00000005142#

1225 \$51 42 07/07/2003

COUNCE GAS COMPANY, INC
REVENUE ACCOUNT
359 HWY 72
P.O. BOX 285
BURNSVILLE MS 38833

1219

PAY TO THE ORDER OF: *Cingila*

DATE: *4-27-03* \$47.94

FOR: *21157952-001-21*

0001219# 0084302300# 50004557# 00000004794#

1219 \$47 94 07/07/2003

COUNCE GAS COMPANY, INC
REVENUE ACCOUNT
359 HWY 72
P.O. BOX 285
BURNSVILLE MS 38833

1226

PAY TO THE ORDER OF: *Enbridge Marketing*

DATE: *4-30-03* \$4,408.03

FOR: *May Prod*

0001226# 0084302300# 50004557# 000000440803#

1226 \$4,408 03 07/10/2003

989

THE HARDIN COUNTY BANK
COUNCIL, TENNESSEE 38333

FOR June Pool Candy Horton

⑈00124⑈ ⑈084302300⑈ ⑈50004557⑈ ⑈000043392⑈

1240 \$4,339 20 08/19/2003

THE HARDIN COUNTY BANK
COUNCIL, TENNESSEE 38333

FOR payroll Candy Horton

⑈00124⑈ ⑈084302300⑈ ⑈50004557⑈ ⑈0000063907⑈

1247 \$639 07 08/11/2003

COUNCE GAS COMPANY, INC
REVENUE ACCOUNT
358 HWY 72
P.O. BOX 285
BURNSVILLE, MS 38833

DATE 8-1-03 87-230-843

PAY TO THE ORDER OF John & Burnsville \$ 36 19

One hundred thirty six and 19/100 DOLLARS

FOR Candy Horton

⑈00124⑈ ⑈084302300⑈ ⑈50004557⑈ ⑈0000003619⑈

1241 \$36 19 08/12/2003

COUNCE GAS COMPANY, INC
REVENUE ACCOUNT
358 HWY 72
P.O. BOX 285
BURNSVILLE, MS 38833

DATE 8-8-03 87-230-843

PAY TO THE ORDER OF Bk B/S of MS \$ 169 52

One hundred sixty nine and 52/100 DOLLARS

FOR 427596110 Candy Horton

⑈00124⑈ ⑈084302300⑈ ⑈50004557⑈ ⑈0000016952⑈

1248 \$169 52 08/13/2003

COUNCE GAS COMPANY, INC
REVENUE ACCOUNT
358 HWY 72
P.O. BOX 285
BURNSVILLE, MS 38833

DATE 8-1-03 87-230-843

PAY TO THE ORDER OF Lishomero Electric \$ 147 85

One hundred forty seven and 85/100 DOLLARS

FOR Candy Horton

⑈00124⑈ ⑈084302300⑈ ⑈50004557⑈ ⑈0000014785⑈

1242 \$147 85 08/07/2003

COUNCE GAS COMPANY, INC
REVENUE ACCOUNT
358 HWY 72
P.O. BOX 285
BURNSVILLE, MS 38833

DATE 8-10-03 87-230-843

PAY TO THE ORDER OF Ever P. Imenson \$ 3,009 00

Three thousand nine and 00/100 DOLLARS

FOR Imenson P (E) Candy Horton

⑈00124⑈ ⑈084302300⑈ ⑈50004557⑈ ⑈0000300900⑈

1249 \$3,009 00 08/18/2003

COUNCE GAS COMPANY, INC
REVENUE ACCOUNT
358 HWY 72
P.O. BOX 285
BURNSVILLE, MS 38833

DATE 8-1-03 87-230-843

PAY TO THE ORDER OF Angela Forty seven and 99/100 \$ 47 99

Forty seven and 99/100 DOLLARS

FOR 21157952-001-021 Candy Horton

⑈00124⑈ ⑈084302300⑈ ⑈50004557⑈ ⑈0000004799⑈

1244 \$47 99 08/07/2003

COUNCE GAS COMPANY, INC
REVENUE ACCOUNT
358 HWY 72
P.O. BOX 285
BURNSVILLE, MS 38833

DATE 8-11-03 87-230-843

PAY TO THE ORDER OF Bureau of Revenue \$ 68 00

Sixty eight and 00/100 DOLLARS

FOR withholding tax Candy Horton

⑈00125⑈ ⑈084302300⑈ ⑈50004557⑈ ⑈0000006800⑈

1250 \$68 00 08/19/2003

589

DEPOSIT TICKET
COUNCE GAS COMPANY, INC.
REVENUE ACCOUNT
359 HWY 72
P.O. BOX 285
BURNSVILLE, MS 38833

DATE 9-26-03

AMOUNT \$ 3,416.00

1258 1258 09/26/2003

DEPOSIT TICKET
COUNCE GAS COMPANY, INC.
REVENUE ACCOUNT
359 HWY 72
P.O. BOX 285
BURNSVILLE, MS 38833

DATE 9-29-03

AMOUNT \$ 3,416.00

1258 1258 09/29/2003

COUNCE GAS COMPANY, INC.
REVENUE ACCOUNT
359 HWY 72
P.O. BOX 285
BURNSVILLE, MS 38833

DATE 8-25-03

PAY TO THE ORDER OF AmFed Companies, LLC

AMOUNT \$ 1,144.00

1258 1258 09/02/2003

COUNCE GAS COMPANY, INC.
REVENUE ACCOUNT
359 HWY 72
P.O. BOX 285
BURNSVILLE, MS 38833

DATE 8-25-03

PAY TO THE ORDER OF Cingular

AMOUNT \$ 48.04

1259 1259 09/03/2003

COUNCE GAS COMPANY, INC.
REVENUE ACCOUNT
359 HWY 72
P.O. BOX 285
BURNSVILLE, MS 38833

DATE 9-10-03

PAY TO THE ORDER OF Candy Horton

AMOUNT \$ 126.23

1262 1262 09/10/2003

COUNCE GAS COMPANY, INC.
REVENUE ACCOUNT
359 HWY 72
P.O. BOX 285
BURNSVILLE, MS 38833

DATE 9-4-03

PAY TO THE ORDER OF Bill & Bernadette

AMOUNT \$ 36.19

1263 1263 09/12/2003

COUNCE GAS COMPANY, INC.
REVENUE ACCOUNT
359 HWY 72
P.O. BOX 285
BURNSVILLE, MS 38833

DATE 9-4-03

PAY TO THE ORDER OF N. Data

AMOUNT \$ 44.94

1264 1264 09/10/2003

COUNCE GAS COMPANY, INC.
REVENUE ACCOUNT
359 HWY 72
P.O. BOX 285
BURNSVILLE, MS 38833

DATE 9-8-03

PAY TO THE ORDER OF Scott Horton

AMOUNT \$ 639.07

1265 1265 09/08/2003

Q 89

1302 \$528 41 10/23/2003

FOR 1812 1/2 1/2 #4 *Cindy Hart*

1302 \$528 41 10/23/2003

COUNCE GAS COMPANY, INC. 1303
REVENUE ACCOUNT
355 HWY 72
P.O. BOX 255
BURNSVILLE MS 38833

PAY TO THE ORDER OF *TN Dept of Revenue* DATE *10-16-03* \$227 00
State funded tax for 10/16/03

FOR *10/16/03* *Cindy Hart*

1303 \$227 00 10/21/2003

COUNCE GAS COMPANY, INC. 1304
REVENUE ACCOUNT
355 HWY 72
P.O. BOX 255
BURNSVILLE MS 38833

PAY TO THE ORDER OF *Bill Smith* DATE *10-21-03* \$51 21
Jeff Dae 10/21/03

FOR *10-21-03* *Cindy Hart*

1304 \$51 21 10/28/2003

COUNCE GAS COMPANY, INC. 1305
REVENUE ACCOUNT
355 HWY 72
P.O. BOX 255
BURNSVILLE MS 38833

PAY TO THE ORDER OF *Cirigila* DATE *10-21-03* \$47 95
Jeff Dae 10/21/03

FOR *10/21/03* *Cindy Hart*

1305 \$47 95 10/29/2003

989

DEPOSIT TICKET
COUNCE GAS COMPANY, INC
REVENUE ACCOUNT
350 HWY 72
P.O. BOX 226
BURKSVILLE, MS 38022

DATE 10-15-03

CHECK #	DATE	AMOUNT
144	10/15/03	875.53
145	10/15/03	14.99
146	10/15/03	14.99
147	10/15/03	14.99
148	10/15/03	14.99
149	10/15/03	14.99
150	10/15/03	14.99
151	10/15/03	14.99
152	10/15/03	14.99
153	10/15/03	14.99
154	10/15/03	14.99
155	10/15/03	14.99
156	10/15/03	14.99
157	10/15/03	14.99
158	10/15/03	14.99
159	10/15/03	14.99
160	10/15/03	14.99
161	10/15/03	14.99
162	10/15/03	14.99
163	10/15/03	14.99
164	10/15/03	14.99
165	10/15/03	14.99
166	10/15/03	14.99
167	10/15/03	14.99
168	10/15/03	14.99
169	10/15/03	14.99
170	10/15/03	14.99
171	10/15/03	14.99
172	10/15/03	14.99
173	10/15/03	14.99
174	10/15/03	14.99
175	10/15/03	14.99
176	10/15/03	14.99
177	10/15/03	14.99
178	10/15/03	14.99
179	10/15/03	14.99
180	10/15/03	14.99
181	10/15/03	14.99
182	10/15/03	14.99
183	10/15/03	14.99
184	10/15/03	14.99
185	10/15/03	14.99
186	10/15/03	14.99
187	10/15/03	14.99
188	10/15/03	14.99
189	10/15/03	14.99
190	10/15/03	14.99
191	10/15/03	14.99
192	10/15/03	14.99
193	10/15/03	14.99
194	10/15/03	14.99
195	10/15/03	14.99
196	10/15/03	14.99
197	10/15/03	14.99
198	10/15/03	14.99
199	10/15/03	14.99
200	10/15/03	14.99

875.53 10/15/2003 012 50004557

DEPOSIT TICKET
COUNCE GAS COMPANY, INC
REVENUE ACCOUNT
350 HWY 72
P.O. BOX 226
BURKSVILLE, MS 38022

DATE 10-20-03

CHECK #	DATE	AMOUNT
144	10/20/03	44.67
145	10/20/03	14.99
146	10/20/03	14.99
147	10/20/03	14.99
148	10/20/03	14.99
149	10/20/03	14.99
150	10/20/03	14.99
151	10/20/03	14.99
152	10/20/03	14.99
153	10/20/03	14.99
154	10/20/03	14.99
155	10/20/03	14.99
156	10/20/03	14.99
157	10/20/03	14.99
158	10/20/03	14.99
159	10/20/03	14.99
160	10/20/03	14.99
161	10/20/03	14.99
162	10/20/03	14.99
163	10/20/03	14.99
164	10/20/03	14.99
165	10/20/03	14.99
166	10/20/03	14.99
167	10/20/03	14.99
168	10/20/03	14.99
169	10/20/03	14.99
170	10/20/03	14.99
171	10/20/03	14.99
172	10/20/03	14.99
173	10/20/03	14.99
174	10/20/03	14.99
175	10/20/03	14.99
176	10/20/03	14.99
177	10/20/03	14.99
178	10/20/03	14.99
179	10/20/03	14.99
180	10/20/03	14.99
181	10/20/03	14.99
182	10/20/03	14.99
183	10/20/03	14.99
184	10/20/03	14.99
185	10/20/03	14.99
186	10/20/03	14.99
187	10/20/03	14.99
188	10/20/03	14.99
189	10/20/03	14.99
190	10/20/03	14.99
191	10/20/03	14.99
192	10/20/03	14.99
193	10/20/03	14.99
194	10/20/03	14.99
195	10/20/03	14.99
196	10/20/03	14.99
197	10/20/03	14.99
198	10/20/03	14.99
199	10/20/03	14.99
200	10/20/03	14.99

44.67 10/20/2003 012 50004557

DEPOSIT TICKET
COUNCE GAS COMPANY, INC
REVENUE ACCOUNT
350 HWY 72
P.O. BOX 226
BURKSVILLE, MS 38022

DATE 10-20-03

CHECK #	DATE	AMOUNT
144	10/20/03	29.16
145	10/20/03	14.99
146	10/20/03	14.99
147	10/20/03	14.99
148	10/20/03	14.99
149	10/20/03	14.99
150	10/20/03	14.99
151	10/20/03	14.99
152	10/20/03	14.99
153	10/20/03	14.99
154	10/20/03	14.99
155	10/20/03	14.99
156	10/20/03	14.99
157	10/20/03	14.99
158	10/20/03	14.99
159	10/20/03	14.99
160	10/20/03	14.99
161	10/20/03	14.99
162	10/20/03	14.99
163	10/20/03	14.99
164	10/20/03	14.99
165	10/20/03	14.99
166	10/20/03	14.99
167	10/20/03	14.99
168	10/20/03	14.99
169	10/20/03	14.99
170	10/20/03	14.99
171	10/20/03	14.99
172	10/20/03	14.99
173	10/20/03	14.99
174	10/20/03	14.99
175	10/20/03	14.99
176	10/20/03	14.99
177	10/20/03	14.99
178	10/20/03	14.99
179	10/20/03	14.99
180	10/20/03	14.99
181	10/20/03	14.99
182	10/20/03	14.99
183	10/20/03	14.99
184	10/20/03	14.99
185	10/20/03	14.99
186	10/20/03	14.99
187	10/20/03	14.99
188	10/20/03	14.99
189	10/20/03	14.99
190	10/20/03	14.99
191	10/20/03	14.99
192	10/20/03	14.99
193	10/20/03	14.99
194	10/20/03	14.99
195	10/20/03	14.99
196	10/20/03	14.99
197	10/20/03	14.99
198	10/20/03	14.99
199	10/20/03	14.99
200	10/20/03	14.99

29.16 10/20/2003 012 50004557

COUNCE GAS COMPANY, INC
REVENUE ACCOUNT
350 HWY 72
P.O. BOX 226
BURKSVILLE, MS 38022

DATE 9-24-03

PAY TO THE ORDER OF Cingula

47.99

1279 \$47.99 10/02/2003 012 50004557

COUNCE GAS COMPANY, INC
REVENUE ACCOUNT
350 HWY 72
P.O. BOX 226
BURKSVILLE, MS 38022

DATE 9-29-03

PAY TO THE ORDER OF Post Master

Forty-six & 00/100

1280 \$46.00 10/01/2003 012 50004557

COUNCE GAS COMPANY, INC
REVENUE ACCOUNT
350 HWY 72
P.O. BOX 226
BURKSVILLE, MS 38022

DATE 9-29-03

PAY TO THE ORDER OF Tishomingo County Electric

One hundred seventy seven & 00/100

1281 \$177.00 10/01/2003 012 50004557

Item Request:

90. Provide supporting documentation and a breakdown by month of Taxes other than Income for the test period ending September 30, 2003.

Response:

See attached documentation.

990

TAXPAYER'S COPY



COUNCIL NATURAL GAS CORP
ATTN: MICHAEL D. HORTON
P O BOX 285
BURNSVILLE MS 38833

STATE OF TENNESSEE
PROPERTY TAX RECEIPT
RECEIPT NO 036000-03-75012
COUNTY OF HARDIN
CITY OF

MTO CD

* PAYMENT IS MADE BY CHECK. THIS RECEIPT IS NOT VALID UNTIL
CHECK HAS BEEN HONORED BY THE BANK ON WHICH IT WAS DRAWN

MAP AND PARCEL

DMT	MAP NO	GP	CTL MAP	PARCEL	S INT	CITY	TAX RATE
						000	1.329
PROPERTY ADDRESS							100% LAND VALUE
0A000125							\$
SUBDIVISION NAME							100% IMPVT VALUE
							\$
DIMENSIONS							PER PROP VALUE
							\$
ADDITIONAL DESCRIPTION							TOTAL PROP VALUE
							\$
							ASSESSMENT AT
							\$
							NET PROPERTY TAXES
							\$
							880
							\$
							880
							\$
							TOTAL 880 TAXES
							\$
							ROLLBACK TAXES
							\$
							MISC FEE
							\$
							TOTAL DUE
							\$ 1,329.00

A LISTING OF THE LEVIES COM-
POSING THE TAX RATE AND THE
PURPOSES FOR WHICH LEVIES IS
AVAILABLE IN THE OFFICE OF
THE COLLECTING OFFICIAL UPON
REQUEST.

TOTAL DUE : 1,329.00
DISCOUNT

ADJUSTMENT \$
PENALTY

\$ INTEREST \$
TOTAL COLLECTED : 1,329.00

PLEASE CHECK THE PARCELS AS IT IS YOUR RESPONSIBILITY
TO SEE THAT TAXES ARE PAID ON ALL YOUR PROPERTY

VOID IF NOT VALIDATED
00012 036 000 000

DATE PAID

AUTHORIZED OFFICIAL
LINDA MCCASLAND

TAXPAYER'S COPY



COUNCIL NATURAL GAS CORP
ATTN: MICHAEL D. HORTON
P O BOX 285
BURNSVILLE MS 38833

STATE OF TENNESSEE
PROPERTY TAX RECEIPT
RECEIPT NO 036000-03-75013
COUNTY OF HARDIN
CITY OF

MTO CD

* PAYMENT IS MADE BY CHECK. THIS RECEIPT IS NOT VALID UNTIL
CHECK HAS BEEN HONORED BY THE BANK ON WHICH IT WAS DRAWN

MAP AND PARCEL

DMT	MAP NO	GP	CTL MAP	PARCEL	S INT	CITY	TAX RATE
						000	1.637
PROPERTY ADDRESS							100% LAND VALUE
0A000125							\$
SUBDIVISION NAME							100% IMPVT VALUE
							\$
DIMENSIONS							PER PROP VALUE
							\$
ADDITIONAL DESCRIPTION							TOTAL PROP VALUE
							\$
							ASSESSMENT AT
							\$
							NET PROPERTY TAXES
							\$
							880
							\$
							880
							\$
							TOTAL 880 TAXES
							\$
							ROLLBACK TAXES
							\$
							MISC FEE
							\$
							TOTAL DUE
							\$ 1,637.00

A LISTING OF THE LEVIES COM-
POSING THE TAX RATE AND THE
PURPOSES FOR WHICH LEVIES IS
AVAILABLE IN THE OFFICE OF
THE COLLECTING OFFICIAL UPON
REQUEST.

TOTAL DUE : 1,637.00
DISCOUNT

ADJUSTMENT \$
PENALTY

\$ INTEREST \$
TOTAL COLLECTED : 1,637.00

PLEASE CHECK THE PARCELS AS IT IS YOUR RESPONSIBILITY
TO SEE THAT TAXES ARE PAID ON ALL YOUR PROPERTY

VOID IF NOT VALIDATED
00013 036 000 000

DATE PAID

AUTHORIZED OFFICIAL
LINDA MCCASLAND

COURT SYSTEMS GAS CO.
TAX SUMMARY - BURNED COUNCIL

Q90

10/31/02

CHARGE	QUANTITY	UNIT PRICE	TAXABLE	TAX
GAS	2312.00	0.0421	973.45	175.78
G. FUEL	0.00	0.00	0.00	0.00
B. RETURN CHECK	0.00	0.00	0.00	0.00
C. FUEL FANCE	0.00	0.00	0.00	0.00
E. FUEL CHARGES	22.00	18.75	412.50	76.27
H. MEMBERSHIP FEE	0.00	0.00	0.00	0.00
H. INSTALLATION	0.00	0.00	0.00	0.00
O. DELIVERY	0.00	0.00	0.00	0.00
R. EXCHANGE FEE	0.00	0.00	0.00	0.00
T. PREMIUM FEE	0.00	0.00	0.00	0.00
W. FUEL SUPPLY	0.00	0.00	0.00	0.00
Z. BURN COUNCIL FEE	0.00	0.00	0.00	0.00
TOTALS	2334.00	0.0421	1385.95	179.75

04/07/2004 16:49 6624278298
 04/07/2004 16:49 6624278298

390

12/31/02

04/07/2004	04/07/2004	04/07/2004	04/07/2004	04/07/2004
04/07/2004	04/07/2004	04/07/2004	04/07/2004	04/07/2004
04/07/2004	04/07/2004	04/07/2004	04/07/2004	04/07/2004
04/07/2004	04/07/2004	04/07/2004	04/07/2004	04/07/2004
04/07/2004	04/07/2004	04/07/2004	04/07/2004	04/07/2004
04/07/2004	04/07/2004	04/07/2004	04/07/2004	04/07/2004
04/07/2004	04/07/2004	04/07/2004	04/07/2004	04/07/2004
04/07/2004	04/07/2004	04/07/2004	04/07/2004	04/07/2004
04/07/2004	04/07/2004	04/07/2004	04/07/2004	04/07/2004
04/07/2004	04/07/2004	04/07/2004	04/07/2004	04/07/2004
04/07/2004	04/07/2004	04/07/2004	04/07/2004	04/07/2004
04/07/2004	04/07/2004	04/07/2004	04/07/2004	04/07/2004
04/07/2004	04/07/2004	04/07/2004	04/07/2004	04/07/2004
04/07/2004	04/07/2004	04/07/2004	04/07/2004	04/07/2004
04/07/2004	04/07/2004	04/07/2004	04/07/2004	04/07/2004

04/07/2004 04/07/2004 04/07/2004 04/07/2004 643.29

COUNCIL NATURAL GAS CO.
TAX SUMMARY GRAND TOTALS

Q90

January
1941/1942

CHARGE	RECEIVED	EXPEND	TAXABLE	TAX
GAS	32974.39	23527.42	15623.43	223.10
A MISC	0.00	0.00	0.00	0.00
REPAIR CHECK	0.00	0.00	0.00	0.00
CAPITALANCE	0.00	0.00	0.00	0.00
FAIR CHARGES	202.12	122.10	697.39	10.00
MEMBER RESERVE FEE	0.00	0.00	0.00	0.00
INVESTIGATION	0.00	0.00	0.00	0.00
DEPOSIT	0.00	0.00	0.00	0.00
RECONNECT FEE	0.00	0.00	0.00	0.00
PERMITS FEE	0.00	0.00	0.00	0.00
WPSW SURCHARGE	0.00	0.00	0.00	0.00
Z DEBIT ADJUSTMENTS	0.00	0.00	0.00	0.00
TOTALS	40883.51	23712.52	16570.82	233.10

990

COLUMBIA NATURAL GAS CO.
TAX SUMMARY - GRAND TOTALS

03/27/2011

CHARGE	BILLED	EXEMPT	TAXABLE	TAX
GAS	29,223.69	15852.64	13370.05	646.33
CHASSIS	0.00	0.00	0.00	0.00
RETAILER CHECK	0.00	0.00	0.00	0.00
CITY TAX	0.00	0.00	0.00	0.00
STATE TAXES	1563.33	502.21	1061.12	51.22
PROPERTY TAX	0.00	0.00	0.00	0.00
TRANSFER TAX	0.00	0.00	0.00	0.00
DEPOSIT	0.00	0.00	0.00	0.00
RETAILER CREDIT	0.00	0.00	0.00	0.00
PROPERTY TAX	0.00	0.00	0.00	0.00
WATER SURCHARGE	0.00	0.00	0.00	0.00
DEBIT ADJUSTMENTS	129.02	129.02	0.00	0.00
TOTALS	31082.64	16279.61	14104.21	698.33

[illegible]

[illegible]

Item Request:

91. Refer to accountant's report dated November 10, 2003. Provide an explanation as to why the company has projected \$2,000 in amortization expense for the period ended May 31, 2005. Also, why did the interest expense increase from \$1,388 (at 9/30/03) to \$12,818 (at 5/31/05)?

Response:

We projected an amortization expense of \$2,000 based on our projection of \$6,000 in legal and accounting costs that would be associated with completing the application to increase the Company's gas rates over a three year amortization period. We projected that in three years we may need to file an application for another gas rate increase.

The Company is not required to begin making principal and interest payments on both the \$238,419.70 and \$1,011,580.30 notes until the \$96,204 note to Anna Tumlinson and the \$78,160 note to Mel Tidwell are paid off. The attached stock purchase agreement and promissory note agreements state this requirement. Based on this requirement, we projected that the Company would not start making note payments on the first two notes listed above until the year ending May 31, 2005. Therefore, interest expense would greatly increase due to having to make payments on two notes with balances much larger than the notes that the Company are currently paying off.

Item Request:

92. Refer to accountant's report dated November 10, 2003. Provide an explanation as to why the Company recorded \$300,144 in intercompany receivables as September 30, 2003.

Response:

The \$300,144 intercompany receivable was recorded for the purpose of allocating a portion of the debt incurred to purchase Tumlinson Engineering, Inc (the parent company of Counce Natural Gas Company) to Counce Natural Gas Company. We determined that a portion of the cost of purchasing Tumlinson Engineering should be allocated to the subsidiary company based on the attached schedule.

COUNCE NATURAL GAS COMPANY
INTERCOMPANY RECEIVABLES BALANCE
SCHEDULE FOR QUESTION #92 AND #95
September 30, 2003

QUESTION #92 & #95

Mike Dozier, Counce Natural Gas Company CPA, who does the Company's monthly accounting made a journal entry to allocate 50% of the balances on the notes relating to the stock purchase agreement to Counce Natural Gas Company as follows

	Total Balance Allocated	Dozier Allocation %	Allocated to Counce
Note Payable - Anna Tumlinson	28,999 52	50 00%	14,499 76
Note Payable - Tidwell	19,514 56	50 00%	9,757 28
Note Payable - Tumlinson/O'Leary short-term	-	50 00%	-
L/T Note Payable - Tumlinson/O'Leary	1,005,697 45	50 00%	502,848 73
L/T Note Payable - Tumlinson/O'Leary	238,419 70	50 00%	119,209 85
Note Payable - Anna Advance Payments	7,500 00	50 00%	3,750 00
Intercompany Receivable per Supplemental Schedule H General Ledger			<u>650,065 62</u>
Adjustment to Recognize 21 69% of the Note Payable balances relating to the stock purchase agreement to Counce Natural Gas Company at 9/30/03			(349,922 66)
Intercompany Receivable per Balance Sheet at 9/30/03			<u><u>300,142 96</u></u>

Detail List of Note Payable Balances at 9/30/03 related to the Stock Purchase Agreement

	9/30/2003 Counce General Ledger Balance	Tumlinson General Ledger Balance	Allocation % 21 69%	9/30/2003 Balance Sheet
Note Payable - Anna Tumlinson	-	-	21 69%	-
Note Payable - Tidwell	-	-	21 69%	-
Note Payable - Tumlinson/O'Leary short-term	14,494 39	14,494 39	21 69%	6,287 67
L/T Note Payable - Tumlinson/O'Leary	484,315 29	484,315 29	21 69%	210,095 97
L/T Note Payable - Tumlinson/O'Leary	119,209 85	119,209 85	21 69%	51,713 23
Note Payable - Anna Advance Payments	-	-	21 69%	-
	<u>618,019 53</u>			<u><u>268,096 87</u></u>
Adjustment to Recognize 21 69% of the Note Payable balances relating to the stock purchase agreement to Counce Natural Gas Company at 9/30/03	349,922 66			
	<u><u>268,096 87</u></u>			

We allocated the note balances relating to the Stock Purchase Agreement based on 21 69% instead of 50%. The calculation that supports this allocation determination is documented in Supplemental Schedule E which is included in the original rate application package that we sent.

COUNCE NATURAL GAS COMPANY
Subsidiary of a Corporation
Reconciliation of General Ledger Totals to the Balance Sheet
September 30, 2003
Supplemental Schedule H

QUESTION #92 & 95

	<u>General Ledger</u>	<u>Adjustments</u>	<u>Balance Sheet</u>
ASSETS			
CURRENT ASSETS			
Cash	\$ 69,055	-	69,055
Accounts Receivable	8,737	-	8,737
Meter Deposits	2,437	-	2,437
Intercompany Receivables	650,066	(349,922)	300,144
TOTAL CURRENT ASSETS	<u>730,295</u>		<u>380,373</u>
PROPERTY AND EQUIPMENT			
Machinery & Equipment (at cost)	69,000	10,634	79,634
Less: Accumulated Depreciation	<u>(69,000)</u>	29,622	<u>(39,378)</u>
TOTAL PROPERTY AND EQUIPMENT	<u>-</u>		<u>40,256</u>
TOTAL ASSETS	<u>\$ 730,295</u>		<u>420,629</u>
LIABILITIES AND STOCKHOLDERS' EQUITY			
CURRENT LIABILITIES			
Accounts Payable	\$ 19,233	-	19,233
Payroll Tax Liabilities	674	-	674
Sales Tax Payable	227	-	227
Meter Deposits	3,781	-	3,781
Current Portion of Notes Payable-Tumlinson & O'Leary	14,494	(8,206)	6,288
Due to Burnesville	136,553	35,409	171,962
TOTAL CURRENT LIABILITIES	<u>174,962</u>		<u>202,165</u>
LONG-TERM LIABILITIES			
Note Payable - Tumlinson & O'Leary			
Less: Current Portion	484,315	(274,219)	210,096
Note Payable - Tumlinson & O'Leary			
Less: Current Portion	119,210	(67,497)	51,713
TOTAL LONG-TERM LIABILITIES	<u>603,525</u>		<u>261,809</u>
	<u>778,487</u>		<u>463,974</u>
STOCKHOLDERS' EQUITY			
Capital stock	1,000	-	1,000
Paid-in capital	68,000	-	68,000
Retained Earnings	(117,192)	4,847	(112,345)
TOTAL STOCKHOLDERS' EQUITY	<u>(48,192)</u>		<u>(43,345)</u>
TOTAL LIABILITIES AND STOCKHOLDERS' EQUITY	<u>\$ 730,295</u>		<u>420,629</u>

The balances on the general ledger had to be adjusted to allocate 21.7% of total debt used to purchase Tumlinson Engineering to Counce Gas Company and to report fixed assets that were used in the operations of both Tumlinson Engineering and Counce Gas Company. The calculations of the 21.7% allocation figure and the list of fixed assets used in both operations are detailed in Supplemental Schedule E.

See accountants' report

Item Request:

93. Refer to accountant's report dated November 10, 2003. Provide the supporting documentation for the net plant amount \$40,256 recorded on the Company's balance sheet at September 30, 2003.

Response:

See the attached depreciation schedule and Supplemental Schedules E and F that were included in the original rate appreciation.

COUNCE NATURAL GAS COMPANY
Subsidiary of a Corporation
Request for Natural Gas Rate Increase
Allocation of Purchase Price to Calculate Cost Rate Base
Supplemental Schedule E

QUESTION #93 & #98
 \$ #99

FIXED ASSETS

	<u>Original Cost</u>	<u>% of Total</u>	
Tumlinson Engineering	\$ 285,071.21	78.16%	
Counce Natural Gas	79,634.40	21.84%	21.84%
	<u>\$ 364,705.61</u>	<u>100.00%</u>	

REVENUES (Test Year Ended September 30, 2003)

	<u>Revenues</u>	<u>% of Total</u>	
Tumlinson Engineering	\$ 690,189.75	78.47%	
Counce Natural Gas	189,334.76	21.53%	21.53%
	<u>\$ 879,524.51</u>	<u>100.00%</u>	

Average % to Allocate to Calculate the Cost Rate Base 21.69%

This schedule above provides support for allocating 21.69% of the \$1,250,000 purchase price to the Counce Natural Gas Company to arrive at the Rate Base reported on the Cost of Capital Supplementary Schedule A.

The contract and note agreements of the purchase of Tumlinson Engineering are included with this Proposed Rate Increase Application.

**COUNCE NATURAL GAS COMPANY
 DETAIL OF FIXED ASSETS**

<u>Description</u>	<u>Original Cost</u>	<u>Allocation %</u>	<u>Counce Original Cost</u>
1 Ton Truck	\$ 3,500.00	100%	3,500.00
ATV (40% Cost)	4,090.00	40%	1,636.00
Ford 4000 Tractor (40% Cost)	4,000.00	40%	1,600.00
Canon Copier (40% Cost)	661.00	40%	264.40
Compressor (40% Cost)	4,500.00	40%	1,800.00
Mower & Bush Hog (40% Cost)	1,031.00	40%	412.40
Meters (40% Cost)	3,554.00	40%	1,421.60
Meters 150@\$100 each	15,000.00	100%	15,000.00
Pipelines	54,000.00	100%	54,000.00
	<u>\$ 90,336.00</u>		<u>79,634.40</u>

The percentage of the cost of the fixed assets allocated to Counce Gas Company is based on the time that the specific asset is used in the operations of Counce Gas Company according to Management.

See accountants' report.

Book Asset Detail 10/01/02 - 9/30/03

FYE: 9/30/2003

Supplemental Schedule F QUESTION #93 & #98

Asset *	Property Description	Date In Service	Book Cost	Book Sec 179 Exp c	Book Sal Value	Book Prior Deprec	Book Current Depreciation	Book End Depreciation	Book Net Book Value	Book Method	Book Period
Group: AUTOS & TRUCKS											
1	1 TON TRUCK	12/10/00	3,500.00	0.00	0.00	1,283.33	700.00	1,983.33	1,516.67	S/L	50
	AUTOS & TRUCKS		3,500.00	0.00c	0.00	1,283.33	700.00	1,983.33	1,516.67		
Group: EQUIPMENT											
2	ATV 40% COST	9/21/01	1,636.00	0.00	0.00	327.20	327.20	654.40	981.60	S/L	50
4	FORD 4000 TRACTOR 40% COST	8/29/01	1,600.00	0.00	0.00	346.67	320.00	666.67	933.33	S/L	50
8	CANON COPIER 40% COST	2/27/02	264.40	0.00	0.00	30.85	52.88	83.73	180.67	S/L	50
9	COMPRESSOR 40% COST	12/05/01	1,800.00	0.00	0.00	150.00	180.00	330.00	1,470.00	S/L	100
10	MOWER & BUSH HOG 40% COS	9/08/01	412.40	0.00	0.00	89.35	82.48	171.83	240.57	S/L	50
	EQUIPMENT		5,712.80	0.00c	0.00	944.07	962.56	1,906.63	3,806.17		
Group: LAND IMPROVEMENTS											
5	METERS 40% COST	6/01/01	1,421.60	0.00	0.00	126.36	94.77	221.13	1,200.47	S/L	150
6	METERS 150@\$100	2/01/96	15,000.00	0.00	0.00	6,666.67	1,000.00	7,666.67	7,333.33	S/L	150
7	PIPELINES	2/01/96	54,000.00	0.00	0.00	24,000.00	3,600.00	27,600.00	26,400.00	S/L	150
	LAND IMPROVEMENTS		70,421.60	0.00c	0.00	30,793.03	4,694.77	35,487.80	34,933.80		
	Grand Total		79,634.40	0.00c	0.00	33,020.43	6,357.33	39,377.76	40,256.64		

Item Request:

94. Refer to accountant's report dated November 10, 2003. Provide an explanation for \$3,781 recorded in Meter Deposits on the Company's balance Sheet at September 30, 2003.

Response:

See attached documentation.

TUMLINSON ENGINEERING - COUNCE GAS CO
YTD GENERAL LEDGER

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					DEBIT	CREDIT
102.2	CASH O & M CGC					
		BEGINNING BALANCE			50.00	
		ENDING BALANCE			50.00	
104	CASH/COUNCE REVENUE					
		BEGINNING BALANCE			2,601.93	
Y00036	10/04 REGULAR CKS	CKS CKS				14,446.37
Y00002	10/31 LOANS FROM BURNSV	AJE	1	4,766.20		
Y00005	10/31 SALES	AJE	2	6,231.08		
Y00071	10/31 LOAN FROM BURNSVIL	AJE	5	1,100.00		
Y00058	11/30 SALES	AJE	4	7,143.56		
Y00094	11/30 REGULAR CKS	CKS CKS				7,233.69
Y00096	12/31 RECORD LOANS	AJE	1	9,700.00		
Y00101	12/31 RECORD SALES	AJE	3	17,195.63		
Y00143	12/31 REGLAR CKS	CKS CKS				28,386.15
Y00186	1/31 SALES RECAP	AJE	1	35,463.03		
Y00195	1/31 VOID CHECKS	AJE	2	338.69		
Y00223	1/31 REGULAR CKS	CKS CKS				30,012.94
Y00246	2/28 SALES RECAP	AJE	2	33,337.73		
Y00243	2/28 CKS	CKS CKS				38,047.44
Y00268	3/31 LOAN FROM BURNSVIL	AJE	1	2,400.00		
Y00272	3/31 SALES	AJE	2	32,620.48		
Y00311	3/31 REGULAR CKS	CKS CKS				33,480.64
Y00348	4/30 SALES	AJE	1	24,526.47		
Y00385	4/30 REGULAR CKSK	CKS CKS				26,542.10
Y00389	5/30 LOANS FROM BURNS	AJE	1	5,200.00		
Y00392	5/30 SALES RECAP	AJE	2	10,542.95		
Y00425	5/30 REGULAR CKS	CKS CKS				15,249.54
Y00426	6/30 LOAN DUE BURNSVILL	AJE	1	1,700.00		
Y00387	6/30 ADJUSTMENTS	AJE	2			81.57
Y00429	6/30 SALES	AJE	2	6,917.15		
Y00459	6/30 REGULAR CKS	CKS CKS				11,776.03
C00002	7/31 DUE BURNSVILLE	AJE	1	3,500.00		
C00004	7/31 SALES RECAP	AJE	2	6,632.44		
C00035	7/31 REGULAR CKS	AJE CKS				10,087.88
C00048	8/31 DUE BURNESVILLE	AJE	1	4,600.00		
C00050	8/31 RECORD SALES	AJE	2	6,352.81		
C00094	8/31 REGULAR CKES	CKS CKS				7,500.64
C00283	9/30 DUE BURNSVILLE	AJE	1	7,116.00		
C00288	9/30 SALES RECAP	AJE	2	5,944.71		
C00324	9/30 REGULAR CKS	AJE CKS				13,080.72
				233,328.93*		235,925.71*
		ENDING BALANCE		5.15		
104.1	METER DEPOSITS/COUNCE					
		BEGINNING BALANCE		1,567.45		
Y00069	10/31 METER DEPOSITS	AJE	5	300.00		
Y00102	12/31 RECORD SALES	AJE	3	250.00		
Y00199	1/31 METER DEPOSITS	AJE	3	200.00		
Y00200	1/31 METER DEPOSITS	AJE	3			48.76
Y00256	2/28 METER DEPOSITS	AJE	3			137.94

TUMLINSON ENGINEERING - COUNCE GAS CO
YTD GENERAL LEDGER

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					DEBIT	CREDIT
104.1	METER DEPOSITS/COUNCE					
Y00273	3/31 SALES	AJE	2	50.00		
Y00349	4/30 SALES	AJE	1	100.00		
Y00460	6/30 METER TRANS	AJE	4			42.06
C00015	7/31 METER DEPOSITS	AJE	2	300.00		
C00016	7/31 METER DEPOSITS	AJE	2			101.24
				1,200.00*		330.00*
	ENDING BALANCE			2,437.45		
104.5	CASH - O&M - CGC					
	BEGINNING BALANCE			69,000.00		
	ENDING BALANCE			69,000.00		
106.2	RETURNED CHECKS-COUNCE					
	BEGINNING BALANCE			67.18		
C00145	8/31 RECLASSIFY	AJE	1			67.18
						67.18*
	ENDING BALANCE			0.00		
108.2	ACCT RECEIVABLE-COUNCE					
	BEGINNING BALANCE			7,405.92		
Y00004	10/31 SALES	AJE	2			5,950.41
Y00009	10/31 SALES	AJE	2	7,117.80		
Y00011	10/31 SALES	AJE	2	77.51		
Y00013	10/31 SALES	AJE	2			11.20
Y00014	10/31 ADJ RECEIVIBLES	AJE	3			5.00
Y00057	11/30 SALES	AJE	4			7,143.56
Y00063	11/30 SALES	AJE	4	17,061.04		
Y00065	11/30 SALES	AJE	4	192.89		
Y00067	11/30 SALES	AJE	4			53.04
Y00100	12/31 RECORD SALES	AJE	3			17,195.63
Y00107	12/31 RECORD SALES	AJE	3	29,172.32		
Y00109	12/31 RECORD SALES	AJE	3	78.45		
Y00185	1/31 SALES RECAP	AJE	1			30,785.78
Y00190	1/31 SALES RECAP	AJE	1	39,974.39		
Y00191	1/31 SALES RECAP	AJE	1	909.57		
Y00193	1/31 SALES RECAP	AJE	1			19.95
Y00245	2/28 SALES RECAP	AJE	2			38,014.97
Y00250	2/28 SALES RECAP	AJE	2	29,398.69		
Y00251	2/28 SALES RECAP	AJE	2	1,563.88		
Y00253	2/28 SALES RECAP	AJE	2			932.61
Y00271	3/31 SALES	AJE	2			32,137.80
Y00278	3/31 SALES	AJE	2	24,851.59		
Y00279	3/31 SALES	AJE	2	351.33		
Y00281	3/31 SALES	AJE	2			0.50
Y00314	3/31 ADJ A/R TO ACTUAL	AJE	2	128.02		
Y00319	3/31 BOOK A/R 3/31/03	AR1	2	5,540.47		
Y00347	4/30 SALES	AJE	1			24,431.02
Y00354	4/30 SALES	AJE	1	10,505.69		
Y00355	4/30 SALES	AJE	1	161.94		
Y00358	4/30 SALES	AJE	1			116.31
Y00359	4/30 SALES	AJE	1	38.43		

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YTD GENERAL LEDGER

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					DEBIT	CREDIT
108.2	ACCT RECEIVABLE-COUNCE					
Y00391	5/30 SALES RECAP	AJE	2			10,493.56
Y00396	5/30 SALES RECAP	AJE	2	6,819.49		
Y00397	5/30 SALES RECAP	AJE	2	131.12		
Y00400	5/30 SALES RECAP	AJE	2	8.44		
Y00401	5/30 SALES RECAP	AJE	2			55.68
Y00428	6/30 SALES	AJE	2			7,204.14
Y00433	6/30 SALES	AJE	2	6,036.26		
Y00434	6/30 SALES	AJE	2	425.61		
Y00436	6/30 SALES	AJE	2	8.44		
Y00437	6/30 SALES	AJE	2			6.38
Y00342	6/30 BOOK A/R 3/31/03	AR2	2			5,540.47
C00003	7/31 SALES RECAP	AJE	2			6,061.38
C00008	7/31 SALES RECAP	AJE	2	6,399.26		
C00009	7/31 SALES RECAP	AJE	2	84.33		
C00011	7/31 SALES RECAP	AJE	2			2.14
C00049	8/31 RECORD SALES	AJE	2			6,359.91
C00054	8/31 RECORD SALES	AJE	2	5,915.36		
C00055	8/31 RECORD SALES	AJE	2	61.10		
C00058	8/31 RECORD SALES	AJE	2			169.69
C00060	8/31 RECORD SALES	AJE	2	25.75		
C00119	8/31 ADJ A/R TO ACTUAL	AJE	3	16.88		
C00287	9/30 SALES RECAP	AJE	2			5,952.65
C00292	9/30 SALES RECAP	AJE	2	6,891.78		
C00293	9/30 SALES RECAP	AJE	2	22.82		
C00295	9/30 SALES RECAP	AJE	2	8.44		
C00298	9/30 SALES RECAP	AJE	2			4.49
				199,979.09*		198,648.27*
	ENDING BALANCE			8,736.74		
109.1	INTERCOMPANY RECEIVABLES					
	BEGINNING BALANCE			0.00		
Y00258	3/31 RECLASSIFY INTERCO	AJE	1	650,065.60		
				650,065.60*		*
	ENDING BALANCE			650,065.60		
132	EMPLOYEE ADVANCES					
	BEGINNING BALANCE			0.00		
C00356	9/30 RECLASSIFY	AJE	3	154.00		
C00550	9/30 PAYROLL TRANS	PYR CKS				154.00
				154.00*		154.00*
	ENDING BALANCE			0.00		
204	MACHINERY & EQUIPMENT (AT COST)					
	BEGINNING BALANCE			69,000.00		
	ENDING BALANCE			69,000.00		
280	LESS: ACCUMULATED DEPRECIATION					
	BEGINNING BALANCE					65,740.00
C00257	8/31 RECORD DEP	AJE	6			3,260.00
						3,260.00*
	ENDING BALANCE					69,000.00

TUMLINSON ENGINEERING - COUNCE GAS CO
YTD GENERAL LEDGER

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						DEBIT	CREDIT
402	ACCOUNTS PAYABLE-COUNCE						
	BEGINNING BALANCE						12,501.49
Y00037	10/31	REVERSE A/P 9/30	AJE	3		2,826.25	
Y00038	10/31	REVERSE A/P 9/30	AJE	3		9,675.24	
Y00166	12/31	BOOK A/P @ 12/31	ARI	5			27,983.80
Y00321	3/31	BOOK A/R 3/31/03	AR1	2			19,712.00
Y00462	6/30	BOOK AP 6/30	AJE	2			9,448.81
Y00468	6/30	RECORD A/P	AJE	2		9,448.81	
Y00344	6/30	BOOK A/R 3/31/03	AR2	2		19,712.00	
C00159	8/31	REVERSE & BOOK	AJE	4		27,983.80	
C00160	8/31	REVERSE & BOOK	AJE	4			6,164.39
C00220	8/31	BOOK A/P	AJE	5			9,313.20
C00338	9/30	BOOK AP 9/30/03	AJE	4			14,373.27
C00414	9/30	REVERSE AP	AJE	5		9,313.20	
C00452	9/30	REVERSE A/P 9/30	AJE	5		6,164.39	
C00437	9/30	BOOK A/P 9/30	AJE	6			4,860.20
						85,123.69*	91,855.67*
	ENDING BALANCE						19,233.47
404	FICA TAX WITHHELD						
	BEGINNING BALANCE						0.00
Y00083	10/31	HARDIN CO BANK	CKS	1037		203.98	
Y00119	12/31	TAX DEPOSIT	CKS	1053		138.68	
Y00169	12/31	PAYROLL TRANS	PYR	CKS			491.69
Y00208	1/31	TAX DEPOSIT	CKS	1086		149.03	
Y00230	2/28	TAX DEPOSIT	CKS	1110		138.68	
Y00288	3/31	TAX DEPOSIT	CKS	1128		176.93	
Y00326	3/31	PAYROLL TRANS	PYR	CKS			530.79
Y00410	5/30	TAX DEPOSIT	CKS	1189		304.25	
Y00442	6/30	TAX DEPOSIT	CKS	1208		246.27	
Y00472	6/30	PAYROLL TRANS	PYR	CKS			758.05
C00024	7/31	TAX DEPOSIT	AJE	1232		207.53	
C00083	8/31	TAX DEPOSIT	CKS	1251		138.68	
C00358	9/30	RECLASSIFY	AJE	3		215.18	
C00307	9/30	TAX DEPOSIT	AJE	1268		138.68	
C00547	9/30	PAYROLL TRANS	PYR	CKS			416.04
						2,057.89*	2,196.57*
	ENDING BALANCE						138.68
405	FEDERAL TAX WITHHELD						
	BEGINNING BALANCE						0.00
Y00084	10/31	HARDIN CO BANK	CKS	1037		492.00	
Y00121	12/31	TAX DEPOSIT	CKS	1053		328.00	
Y00168	12/31	PAYROLL TRANS	PYR	CKS			1,148.00
Y00209	1/31	TAX DEPOSIT	CKS	1086		328.00	
Y00231	2/28	TAX DEPOSIT	CKS	1110		328.00	
Y00290	3/31	TAX DEPOSIT	CKS	1128		328.00	
Y00327	3/31	PAYROLL TRANS	PYR	CKS			1,049.00
Y00412	5/30	TAX DEPOSIT	CKS	1189		452.00	
Y00444	6/30	TAX DEPOSIT	CKS	1208		522.00	
Y00471	6/30	PAYROLL TRANS	PYR	CKS			1,362.00

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					DEBIT	CREDIT
405	FEDERAL TAX WITHHELD					
C00026	7/31 TAX DEPOSIT	AJE	1232		388.00	
C00085	8/31 TAX DEPOSIT	CKS	1251		328.00	
C00359	9/30 RECLASSIFY	AJE	3		393.00	
C00306	9/30 TAX DEPOSIT	AJE	1268		328.00	
C00546	9/30 PAYROLL TRANS	PYR	CKS			984.00
					4,215.00*	4,543.00*
	ENDING BALANCE					328.00
406	FUTA TAX PAYABLE					
	BEGINNING BALANCE				0.00	
Y00177	12/31 PAYROLL TRANS	PYA	CKS			51.42
Y00335	3/31 PAYROLL TRANS	PYA	CKS			55.51
Y00481	6/30 PAYROLL TRANS	PYA	CKS			41.01
C00030	7/31 HARDIN CO BANK	AJE	1236		41.01	
C00365	9/30 RECLASSIFY	AJE	3		106.93	
					147.94*	147.94*
	ENDING BALANCE				0.00	
407	STATE TAX WITHHELD					
	BEGINNING BALANCE				0.00	
Y00086	10/31 BUREAU OF REVENUE	CKS	1038		102.00	
Y00098	12/31 RECORD S/W PD BURN	AJE	2		68.00	
Y00170	12/31 PAYROLL TRANS	PYR	CKS			238.00
Y00211	1/31 BUREAU OF REVENUE	CKS	1087		68.00	
Y00233	2/28 BUREAU OF EVENUE	CKS	1111		68.00	
Y00299	3/31 BUREAU OF REVENUE	CKS	1141		68.00	
Y00328	3/31 PAYROLL TRANS	PYR	CKS			242.10
Y00370	4/30 BUREAU OF REVENUE	CKS	1165		106.00	
Y00384	4/30 BUREAU OF REVNEUE	CKS	1182		106.00	
Y00413	5/30 BUREAU OF REVENUE	CKS	1190		139.00	
Y00449	6/30 BUREAU OF REVENUE	CKS	1210		117.00	
Y00473	6/30 PAYROLL TRANS	PYR	CKS			359.10
C00027	7/31 BUREAU OF REVENUE	AJE	1233		103.00	
C00147	8/31 RECLASSIFY	AJE	1			37.80
C00082	8/31 BUREAU OF EVENUE	CKS	1250		68.00	
C00363	9/30 RECLASSIFY	AJE	3			68.00
C00309	9/30 BUREAU OF REVENUE	AJE	1269		68.00	
C00548	9/30 PAYROLL TRANS	PYR	CKS			204.00
					1,081.00*	1,149.00*
	ENDING BALANCE					68.00
408	EMPLOYERS FICA PAYABLE					
	BEGINNING BALANCE				0.00	
Y00085	10/31 HARDIN CO BANK	CKS	1037		203.98	
Y00120	12/31 TAX DEPOSIT	CKS	1053		138.68	
Y00174	12/31 MATCHING FICA	PYA	CKS			491.69
Y00210	1/31 TAX DEPOSIT	CKS	1086		149.03	
Y00232	2/28 TAX DEPOSIT	CKS	1110		138.68	
Y00289	3/31 TAX DEPOSIT	CKS	1128		176.93	
Y00332	3/31 MATCHING FICA	PYA	CKS			530.79
Y00411	5/30 TAX DEPOSIT	CKS	1189		304.25	

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					DEBIT	CREDIT
408	EMPLOYERS FICA PAYABLE					
Y00443	6/30	TAX DEPOSIT	CKS	1208	246.27	
Y00478	6/30	MATCHING FICA	PYA	CKS		758.05
C00025	7/31	TAX DEPOSIT	AJE	1232	207.53	
C00084	8/31	TAX DEPOSIT	CKS	1251	138.68	
C00360	9/30	RECLASSIFY	AJE	3	215.18	
C00308	9/30	TAX DEPOSIT	AJE	1268	138.68	
C00552	9/30	MATCHING FICA	PYA	CKS		416.04
					2,057.89*	2,196.57*
		ENDING BALANCE				138.68
409	EMPLOYERS SUI PAYABLE					
		BEGINNING BALANCE			0.00	
Y00179	12/31	PAYROLL TRANS	PYA	CKS		134.97
Y00337	3/31	PAYROLL TRANS	PYA	CKS		131.83
Y00383	4/30	MESC	CKS	1181	131.83	
Y00483	6/30	PAYROLL TRANS	PYA	CKS		97.39
C00029	7/31	MESC	AJE	1235	157.70	
C00364	9/30	RECLASSIFY	AJE	3	74.66	
					364.19*	364.19*
		ENDING BALANCE			0.00	
410	METER DEPOSITS					
		BEGINNING BALANCE			0.00	
Y00274	3/31	SALES	AJE	2		50.00
Y00350	4/30	SALES	AJE	1		100.00
					*	150.00*
		ENDING BALANCE				150.00
410.2	METER DEPOSITS-COUNCE					
		BEGINNING BALANCE				3,161.00
Y00070	10/31	METER DEPOSITS	AJE	5		300.00
Y00201	1/31	METER DEPOSITS	AJE	3	48.76	
Y00202	1/31	METER DEPOSITS	AJE	3		200.00
Y00257	2/28	METER DEPOSITS	AJE	3	137.94	
Y00461	6/30	METER TRANS	AJE	4	42.06	
C00017	7/31	METER DEPOSITS	AJE	2	101.24	
C00018	7/31	METER DEPOSITS	AJE	2		300.00
					330.00*	800.00*
		ENDING BALANCE				3,631.00
417	SALES TAX PAYABLE					
		BEGINNING BALANCE			0.00	
Y00212	1/31	TN DEP TO REVENUE	CKS	1088	764.00	
Y00316	3/31	RECLASSIFY	AJE	3		764.00
Y00404	5/30	SALES TAX PAYABLE	AJE	3		219.00
Y00414	5/30	TN DEPT OF REVENUE	CKS	1191	305.00	
C00155	8/31	SALES TAX PAYABLE	AJE	3		86.00
					1,069.00*	1,069.00*
		ENDING BALANCE			0.00	

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					DEBIT	CREDIT
417.2	SALES TAX-COUNCE					
	BEGINNING BALANCE					309.00
Y00088	10/31	TN DEPT OF REVENUE	CKS	1040	217.00	
Y00144	12/31	SALES TAX PAID	AJE	4		621.00
Y00146	12/31	SALES TAX PAYABLE	AJE	5		764.00
Y00125	12/31	DEPT OF REVEUNE	CKS	1056	167.00	
Y00123	12/31	BURNSVILLE	CKS	1057	206.00	
Y00126	12/31	TN DEPT OF REV	CKS	1060	340.00	
Y00236	2/28	STATE TYAX COMM	CKS	1115	944.00	
Y00312	3/31	RECLASSIFY	AJE	3		1,012.00
Y00317	3/31	RECLASSIFY	AJE	3		563.00
Y00300	3/31	STATE TAX COMM	CKS	1142	832.00	
Y00372	4/30	TN DEPT OF REVENUE	CKS	1167	563.00	
Y00445	6/30	TN DEP REVENUE	CKS	1212	219.00	
C00019	7/31	SALES TAX PAYABLE	AJE	3		216.00
C00031	7/31	TN DEPT OF REVENUE	AJE	1237	219.00	
C00062	8/31	SALES TAX PAYABLE	AJE	3		213.00
C00156	8/31	SALES TAX PAYABLE	AJE	3		225.00
C00157	8/31	SALES TAX PAYABLE	AJE	3		213.00
C00086	8/31	TN DEPT OF REVENUE	CKS	1252	216.00	
C00299	9/30	SALES TAX PAYABLE	AJE	3		227.00
C00311	9/30	TEN DEPT OF REV	AJE	1272	213.00	
					4,136.00*	4,054.00*
	ENDING BALANCE					227.00
419	NOTES PAYABLE					
	BEGINNING BALANCE				0.00	
Y00371	4/30	HARDIN CO BANK	CKS	1166	823.36	
C00028	7/31	EVAN TUMLINSON 1/2	AJE	1234	2,755.02	
C00149	8/31	ADJ NOTES	AJE	2		6,587.38
C00081	8/31	1/2 OF 6018 EVAN T	CKS	1249	3,009.00	
					6,587.38*	6,587.38*
	ENDING BALANCE				0.00	
420	NOTE PAYABLE- ANNA TUMLINSON					
	BEGINNING BALANCE				0.00	
Y00259	3/31	RECLASSIFY INTERCO	AJE	1		14,499.76
Y00265	3/31	SPLIT PAYMENTS	AJE	2	5,327.67	
Y00267	3/31	WILLIAM TIDWELL	CKS	1089	2,015.75	
Y00266	3/31	WILLIAM TIDWELL	CKS	1108	2,015.75	
Y00285	3/31	WILLIAM TIDWLEL	CKS	1125	2,015.75	
Y00366	4/30	WM TIDWELL FINAL	CKS	1160	796.22	
Y00408	5/30	ANNA TUMILINSON	CKS	1187	2,015.75	
Y00440	6/30	ANNA TUMLINSON	CKS	1205	1,755.22	
C00150	8/31	ADJ NOTES	AJE	2		1,442.35
C00353	9/30	RECLASSIFY	AJE	3		2,524.00
C00312	9/30	EVAN 1/2 #3	AJE	1274	1,609.30	
C00313	9/30	SARAH O/ 1/2 #3	AJE	1275	457.35	
C00314	9/30	EVAN 1/ #3	AJE	1276	457.35	
					18,466.11*	18,466.11*
	ENDING BALANCE				0.00	

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					DEBIT	CREDIT
421	NOTE PAYABLE-TIDWELL					
	BEGINNING BALANCE				0.00	
Y00035	10/04	WILLIAM TIDWELL	CKS	1014	2,450.00	
Y00054	10/31	REVERSE A/P 9/30	AJE	3		2,450.00
Y00077	10/31	WILLIAM TIDWELL	CKS	1029	3,306.00	
Y00155	12/31	BOOK A/P @ 12/31	ARI	5	4,031.50	
Y00124	12/31	WILLIAM TIDWELL	CKS	1055	3,317.84	
Y00213	1/31	WILLIAM TIDWELL	CKS	1089	2,015.75	
Y00228	2/28	WILLIAM TIDWELL	CKS	1108	2,015.75	
Y00260	3/31	RECLASSIFY INTERCO	AJE	1		9,757.28
Y00264	3/31	SPLIT PAYMENTS	AJE	2		5,327.67
Y00286	3/31	WILLIAM TIDWELL	CKS	1125	2,015.75	
Y00409	5/30	TIDWELL	CKS	1187	2,015.75	
C00151	8/31	ADJ NOTES	AJE	2		3,633.39
					21,168.34*	21,168.34*
	ENDING BALANCE				0.00	
422	NOTES PAYABLE/TUMLINSON & O'LEARY					
	BEGINNING BALANCE				0.00	
C00203	8/31	SHORT TERM NOTE	AJE	5		740.86
C00354	9/30	RECLASSIFY	AJE	3	740.86	
C00396	9/30	SHORT TERM PORTION	AJE	5		14,494.39
					740.86*	15,235.25*
	ENDING BALANCE					14,494.39
425	STATE INCOME TAX PAYABLE					
	BEGINNING BALANCE				0.00	
	ENDING BALANCE				0.00	
426	FEDERAL INCOME TAX PAYABLE					
	BEGINNING BALANCE				0.00	
	ENDING BALANCE				0.00	
427	DUE TO BURNESVILLE					
	BEGINNING BALANCE					96,402.35
Y00001	10/31	LOANS FROM BURNSV	AJE	1		4,766.20
Y00072	10/31	LOAN FROM BURNSVIL	AJE	5		1,100.00
Y00095	12/31	RECORD LOANS	AJE	1		9,700.00
Y00097	12/31	RECORD S/W PD BURN	AJE	2		68.00
Y00269	3/31	LOAN FROM BURNSVIL	AJE	1		2,400.00
Y00390	5/30	LOANS FROM BURNS	AJE	1		5,200.00
Y00427	6/30	LOAN DUE BURNSVILL	AJE	1		1,700.00
C00001	7/31	DUE BURNESVILLE	AJE	1		3,500.00
C00047	8/31	DUE BURNESVILLE	AJE	1		4,600.00
C00284	9/30	DUE BURNESVILLE	AJE	1		1,100.00
C00285	9/30	DUE BURNESVILLE	AJE	1		2,600.00
C00286	9/30	DUE BURNESVILLE	AJE	1		3,416.00
					*	40,150.20*
	ENDING BALANCE					136,552.55

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					DEBIT	CREDIT
503	L/T NOTE PAYABLE-TUMLINSON & O'LEARY					
	LESS: CURRENT PORTION					
	BEGINNING BALANCE				0.00	
Y00261	3/31 RECLASSIFY INTERCO AJE	1				502,848.71
C00153	8/31 ADJ NOTES AJE	2		2,200.56		
C00204	8/31 SHORT TERM NOTE AJE	5		740.86		
C00355	9/30 RECLASSIFY AJE	3		1,783.14		
C00380	9/30 RECLASSIFY AJE	4				685.53
C00395	9/30 SHORT TERM PORTION AJE	5		14,494.39		
				19,218.95*		503,534.24*
	ENDING BALANCE					484,315.29
504	L/T NOTE PAYABLE-TUMLINSON & O'LEARY					
	LESS: CURRENT PORTION					
	BEGINNING BALANCE				0.00	
Y00262	3/31 RECLASSIFY INTERCO AJE	1				119,209.85
						*
	ENDING BALANCE					119,209.85*
						119,209.85
515.5	N/P-ANNA-ADVANCE PYMTS					
	BEGINNING BALANCE				0.00	
Y00263	3/31 RECLASSIFY INTERCO AJE	1				3,750.00
C00152	8/31 ADJ NOTES AJE	2		3,750.00		
				3,750.00*		3,750.00*
	ENDING BALANCE			0.00		
551	CAPITAL STOCK					
	BEGINNING BALANCE					1,000.00
	ENDING BALANCE					1,000.00
551.1	PAID IN CAPITAL					
	BEGINNING BALANCE					68,000.00
	ENDING BALANCE					68,000.00
559	RETAINED EARNINGS					
	BEGINNING BALANCE			97,421.36		
	ENDING BALANCE			97,421.36		
601.2	GAS SALES-RESIDENTIAL-COUNCE					
	BEGINNING BALANCE				0.00	
Y00006	10/31 SALES AJE	2				1,712.60
Y00059	11/30 SALES AJE	4				4,818.12
Y00104	12/31 RECORD SALES AJE	3				9,582.66
Y00187	1/31 SALES RECAP AJE	1				11,534.75
Y00247	2/28 SALES RECAP AJE	2				9,037.30
Y00275	3/31 SALES AJE	2				7,182.95
Y00318	3/31 RECLASSIFY AJE	3		✓ 1,327.00		
Y00351	4/30 SALES AJE	1				2,885.60
Y00393	5/30 SALES RECAP AJE	2				1,130.96
Y00405	5/30 SALES TAX PAYABLE AJE	3		✓ 219.00		
Y00430	6/30 SALES AJE	2				1,058.58

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601.2	GAS SALES-RESIDENTIAL-COUNCE					
C00005	7/31	SALES RECAP	AJE	2		1,293.19
C00020	7/31	SALES TAX PAYABLE	AJE	3	✓ 216.00	
C00051	8/31	RECORD SALES	AJE	2		1,065.90
C00063	8/31	SALES TAX PAYABLE	AJE	3	✓ 213.00	
C00289	9/30	SALES RECAP	AJE	2		1,193.22
					<i>TOTAL Sales Tax Payable</i> 1,975.00*	52,495.83* ✓
		ENDING BALANCE				50,520.83
602.1	GAS SALES-COMMERCIAL-BURNSVILLE					
		BEGINNING BALANCE			0.00	
Y00367	4/30	DEP ERROR	CKS	1161	12.42	
Y00464	6/30	RECLASSIFY	AJE	2		12.42
		ENDING BALANCE			12.42*	12.42*
					0.00	
602.2	GAS SALES-COMMERCIAL-COUNCE					
		BEGINNING BALANCE			0.00	
Y00007	10/31	SALES	AJE	2		2,583.92 C1
Y00008	10/31	SALES	AJE	2		22.97 C2
Y00060	11/30	SALES	AJE	4		3,747.14 C1
Y00061	11/30	SALES	AJE	4	53.04 AR	
Y00062	11/30	SALES	AJE	4		24.36 C2
Y00068	11/30	SALES	AJE	4	269.47 to 604.3	
Y00105	12/31	RECORD SALES	AJE	3		8,622.57 C1
Y00106	12/31	RECORD SALES	AJE	3		57.03 C2
Y00111	12/31	RECORD SALES	AJE	3	269.47 to 604.3	
Y00112	12/31	RECORD SALES	AJE	3	53.04 AR	
Y00188	1/31	SALES RECAP	AJE	1		10,495.95 C1
Y00189	1/31	SALES RECAP	AJE	1		1,085.77 C2
Y00194	1/31	SALES RECAP	AJE	1		16,857.92 I
Y00248	2/28	SALES RECAP	AJE	2		8,855.41 C1
Y00249	2/28	SALES RECAP	AJE	2		302.41 C2
Y00255	2/28	SALES RECAP	AJE	2		11,203.57 I
Y00276	3/31	SALES	AJE	2		6,268.11 C1
Y00277	3/31	SALES	AJE	2		334.35 C2
Y00282	3/31	SALES	AJE	2		11,066.18 I
Y00323	3/31	RECLASSIFY	AJE	2		
Y00352	4/30	SALES	AJE	1	14,923.49	2,788.57 C1
Y00353	4/30	SALES	AJE	1		71.60 C2
Y00361	4/30	SALES	AJE	1		4,759.92 I
Y00394	5/30	SALES RECAP	AJE	2		2,208.66 C1
Y00395	5/30	SALES RECAP	AJE	2		25.48 C2
Y00403	5/30	SALES RECAP	AJE	2		3,454.39 I
Y00431	6/30	SALES	AJE	2		2,183.70 C1
Y00432	6/30	SALES	AJE	2		22.74 C2
Y00439	6/30	SALES	AJE	2		2,771.24 I
Y00465	6/30	RECLASSIFY	AJE	2		
C00006	7/31	SALES RECAP	AJE	2	12.42	2,614.63 C1
C00007	7/31	SALES RECAP	AJE	2		24.13 C2
C00014	7/31	SALES RECAP	AJE	2		2,467.31 I
C00052	8/31	RECORD SALES	AJE	2		2,588.38 C1

TOTAL Sales Tax Payable

To 602.2

To 603.2

Dep enr

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						DEBIT	CREDIT
602.2	GAS SALES-COMMERCIAL-COUNCE						
C00053	8/31	RECORD SALES	AJE	2	Com 1 - 55734.55		23.30 C2
C00061	8/31	RECORD SALES	AJE	2	Com 2 - 2018.27		2,237.78 I
C00290	9/30	SALES RECAP	AJE	2	Ind - 57715.23		2,777.51 C1
C00291	9/30	SALES RECAP	AJE	2	< 14923.49		24.13 C2
C00296	9/30	SALES RECAP	AJE	2	42791.74 *		2,896.92 I
					15,580.93 *		115,468.05 *
		ENDING BALANCE					99,887.12
603.2	GAS SALES-INDUSTRIAL-COUNCE						
		BEGINNING BALANCE			0.00		
Y00010	10/31	SALES	AJE	2			2,798.31 I
Y00064	11/30	SALES	AJE	4			8,471.42 I
Y00108	12/31	RECORD SALES	AJE	3	I - 37103.28		10,910.06 I
Y00324	3/31	RECLASSIFY	AJE	2	* 42791.74		14,923.49 I
Y00313	3/31	RECLASSIFY	AJE	3	79895.02		
					1,012.00		
		ENDING BALANCE			1,012.00 *		37,103.28 *
							36,091.28
604.3	OTHER SALES NOT CLASSIFIED						
		BEGINNING BALANCE			0.00		
Y00003	10/31	SALES	AJE	2			269.47 602
Y00012	10/31	SALES	AJE	2			77.51 PR
Y00015	10/31	ADJ RECEIVIBLES	AJE	3	5.00 AR		
Y00056	11/30	SALES	AJE	4			269.47 602
Y00066	11/30	SALES	AJE	4			192.89 PR
Y00099	12/31	RECORD SALES	AJE	3			322.51 Bal
Y00103	12/31	RECORD SALES	AJE	3			250.00 Bal
Y00110	12/31	RECORD SALES	AJE	3			78.45 AR
Y00145	12/31	SALES TAX PAID	AJE	4			
Y00147	12/31	SALES TAX PAYABLE	AJE	5	621.00		
Y00184	1/31	SALES RECAP	AJE	1	764.00		
Y00192	1/31	SALES RECAP	AJE	1			4,657.30
Y00244	2/28	SALES RECAP	AJE	2			909.57 AR
Y00252	2/28	SALES RECAP	AJE	2	5,489.78		
Y00270	3/31	SALES	AJE	2			1,563.88 AR
Y00280	3/31	SALES	AJE	2			482.18 Bal
Y00315	3/31	ADJ A/R TO ACTUAL	AJE	2			351.33 AR
Y00320	3/31	BOOK A/R 3/31/03	AR1	2			128.02 PR
Y00346	4/30	SALES	AJE	1			5,540.47 Bal
Y00356	4/30	SALES	AJE	1			482.18 Bal
Y00357	4/30	SALES	AJE	1	503.04 Bal		
Y00360	4/30	SALES	AJE	1			161.94 PR
Y00398	5/30	SALES RECAP	AJE	2			38.43 AR
Y00399	5/30	SALES RECAP	AJE	2	503.04 Bal		
Y00402	5/30	SALES RECAP	AJE	2			131.12 AR
Y00388	6/30	ADJUSTMENTS	AJE	2			505.19 Bal
Y00435	6/30	SALES	AJE	2	R/C - 81.57		
Y00438	6/30	SALES	AJE	2			425.61 AR
Y00343	6/30	BOOK A/R 3/31/03	AR2	2	284.93 Bal		
C00010	7/31	SALES RECAP	AJE	2	Rev AR - 5,540.47		
C00012	7/31	SALES RECAP	AJE	2			84.33 AR
							577.36 Bal

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					DEBIT	CREDIT
604.3	OTHER SALES NOT CLASSIFIED					
C00013	7/31	SALES RECAP	AJE	2	8.44 <i>AR</i>	<i>use</i>
C00032	7/31	TN DEPT OF REVENUE	AJE	1237		10.00
C00146	8/31	RECLASSIFY	AJE	1	67.18 <i>R/C</i>	
C00056	8/31	RECORD SALES	AJE	2	142.60 <i>bal</i>	
C00057	8/31	RECORD SALES	AJE	2		61.10 <i>AR</i>
C00059	8/31	RECORD SALES	AJE	2	8.44 <i>AR</i>	
C00120	8/31	ADJ A/R TO ACTUAL	AJE	3		16.88 <i>AR</i>
C00158	8/31	SALES TAX PAYABLE	AJE	3		22.82 <i>AR</i>
C00294	9/30	SALES RECAP	AJE	2	<i>SALES TAX payable</i> -524.00	
C00297	9/30	SALES RECAP	AJE	2	3.99 <i>bal</i>	
C00300	9/30	SALES TAX PAYABLE	AJE	3	<i>SALES TAX payable</i> -227.00	
		ENDING BALANCE			14,774.48*	17,610.01*
						2,835.53
620	OVERAGE/SHORTAGE					
		BEGINNING BALANCE			0.00	
Y00254	2/28	SALES RECAP	AJE	2	120.07 <i>bal</i>	
		ENDING BALANCE			120.07*	*
702.2	PURCHASES-COUNCE					
		BEGINNING BALANCE			0.00	
Y00033	10/04	EMBRIDGE MARKETING CKS		1022	2,826.25	
Y00039	10/31	REVERSE A/P 9/30	AJE	3		2,826.25
Y00043	10/31	REVERSE A/P 9/30	AJE	3		2,788.56
Y00019	10/31	EMBRIDGE MARKETING CKS		1004	2,766.79	
Y00159	12/31	BOOK A/P @ 12/31	ARI	5	20,688.15	
Y00114	12/31	EMBRIDGE	CKS	1048	5,384.75	
Y00139	12/31	EMBRIDGE	CKS	1075	13,875.40	
Y00220	1/31	EMBRIDGE	CKS	1097	20,688.15	
Y00237	2/28	EMBRIDGE	CKS	1116	28,143.50	
Y00322	3/31	BOOK A/R 3/31/03	AR1	2	19,712.00	
Y00298	3/31	EMBRIDGE	CKS	1140	21,396.20	
Y00374	4/30	EMBRIDGE	CKS	1172	19,693.71	
Y00417	5/30	EMBRIDGE	CKS	1197	6,153.19	
Y00463	6/30	BOOK AP 6/30	AJE	2	9,448.81	
Y00469	6/30	RECORD A/P	AJE	2		9,448.81
Y00345	6/30	BOOK A/R 3/31/03	AR2	2		19,712.00
Y00457	6/30	EMBRIDGE	CKS	1226	4,408.03	
C00034	7/31	EMBRIDGE	AJE	1240	4,339.20	
C00161	8/31	REVERSE & BOOK	AJE	4	6,164.39	
C00162	8/31	REVERSE & BOOK	AJE	4		24,719.65
C00218	8/31	BOOK A/P	AJE	5	4,500.00	
C00339	9/30	BOOK AP 9/30/03	AJE	4	14,373.27	
C00412	9/30	REVERSE AP	AJE	5		4,500.00
C00453	9/30	REVERSE A/P 9/30	AJE	5		6,164.39
C00304	9/30	EMBRIDGE	AJE	1266	3,725.20	
		ENDING BALANCE			208,286.99*	70,159.66*
					138,127.33	

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851.2	ACCOUNTING & LEGAL FEES-COUNCE					
	BEGINNING BALANCE				0.00	
Y00028	10/04	CUMMINGS & BERRY	CKS	1017	477.70	
Y00075	10/31	MIKE DOZIER	CKS	1027	125.00	
Y00079	10/31	MIKE DOZIER	CKS	1033	180.00	
Y00148	12/31	BOOK A/P @ 12/31	ARI	5	125.00	
Y00156	12/31	BOOK A/P @ 12/31	ARI	5	1,450.00	
Y00157	12/31	BOOK A/P @ 12/31	ARI	5	125.00	
Y00113	12/31	BOULT CUMMING	CKS	1047	525.75	
Y00118	12/31	MIKE DOZIER	CKS	1052	125.00	
Y00137	12/31	MIKE DOZIER	CKS	1073	125.00	
Y00203	1/31	MIKE DOZIER	CKS	1079	125.00	
Y00214	1/31	THOMAS MCELRY	CKS	1090	1,450.00	
Y00215	1/31	MIKE DOZIER	CKS	1091	125.00	
Y00297	3/31	MIKE DOZIER	CKS	1136	1,000.00	
Y00362	4/30	MIKE DOZIER	CKS	1154	150.00	
Y00448	6/30	MIKE DOZIER	CKS	1209	150.00	
Y00450	6/30	CONNERS CUMMINGS	CKS	1216	225.00	
C00219	8/31	BOOK A/P	AJE	5	4,213.20	
C00175	9/30	REVERSE & BOOK	AJE	4		125.00
C00182	9/30	REVERSE & BOOK	AJE	4		1,450.00
C00183	9/30	REVERSE & BOOK	AJE	4		125.00
C00413	9/30	REVERSE AP	AJE	5		4,213.20
C00438	9/30	BOOK A/P 9/30	AJE	6	4,860.20	
					15,556.85*	5,913.20*
	ENDING BALANCE				9,643.65	
853.2	AUTO & TRUCK EXPENSE-COUNCE					
	BEGINNING BALANCE				0.00	
Y00027	10/04	HATCHERS	CKS	1015	213.54	
Y00053	10/31	REVERSE A/P 9/30	AJE	3		213.00
Y00081	10/31	TIMBES TIRES	CKS	1035	82.88	
Y00082	10/31	HATCHERS	CKS	1036	181.50	
Y00151	12/31	BOOK A/P @ 12/31	ARI	5	151.41	
Y00158	12/31	BOOK A/P @ 12/31	ARI	5	43.23	
Y00160	12/31	BOOK A/P @ 12/31	ARI	5	40.36	
Y00117	12/31	HATCHERS	CKS	1051	183.64	
Y00205	1/31	HATCHERS	CKS	1083	151.41	
Y00226	2/28	HATCHERS	CKS	1103	155.05	
Y00287	3/31	HATCHERS	CKS	1126	291.14	
Y00292	3/31	JERRYS TRANSMISSIO	CKS	1130	454.75	
Y00301	3/31	SCOTT	CKS	1143	63.60	
Y00309	3/31	JOHNS GARAGE	CKS	1151	524.30	
Y00310	3/31	TIMBS TIRE	CKS	1152	35.26	
Y00364	4/30	LAMBERTS	CKS	1156	73.44	
Y00369	4/30	HATCHERS	CKS	1163	285.00	
Y00407	5/30	HATCHERS	CKS	1186	185.58	
Y00422	5/30	TIMBES TIRES	CKS	1202	30.45	
Y00447	6/30	HATCHERS	CKS	1208	158.56	
Y00458	6/30	JOHNS GARAGE	CKS	1227	209.10	
C00022	7/31	HATCHERS	AJE	1230	137.72	

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					DEBIT	CREDIT
853.2	AUTO & TRUCK EXPENSE-COUNCE					
C00087	8/31	TIMBES TIRES	CKS	1254	76.85	
C00088	8/31	HATCHERS	CKS	1255	170.14	
C00089	8/31	PITTS AUTO	CKS	1256	50.07	
C00178	9/30	REVERSE & BOOK	AJE	4		151.41
C00184	9/30	REVERSE & BOOK	AJE	4		43.23
C00185	9/30	REVERSE & BOOK	AJE	4		40.36
C00310	9/30	HATCHERS	AJE	1270	259.68	
					4,208.66*	448.00*
		ENDING BALANCE			3,760.66	
878.2	DEPRECIATION-COUNCE					
		BEGINNING BALANCE			0.00	
C00258	8/31	RECORD DEP	AJE	6	3,260.00	
					3,260.00*	*
		ENDING BALANCE			3,260.00	
879.2	DONATIONS-COUNCE					
		BEGINNING BALANCE			0.00	
Y00284	3/31	ST JUDE	CKS	1124	50.00	
Y00365	4/30	AMERICAN LUNG ASN	CKS	1157	50.00	
C00316	9/30	MARCH OF DIMES	AJE	1278	50.00	
					150.00*	*
		ENDING BALANCE			150.00	
880.2	DUES & SUBSCRIPTIONS-COUNCE					
		BEGINNING BALANCE			0.00	
Y00134	12/31	TN ONE CALL	CKS	1070	400.00	
Y00138	12/31	TRI STATE METER	CKS	1074	350.00	
Y00198	1/31	VOID CHECKS	AJE	2		36.00
					750.00*	36.00*
		ENDING BALANCE			714.00	
903.2	INTEREST-COUNCE					
		BEGINNING BALANCE			0.00	
C00154	8/31	ADJ NOTES	AJE	2	5,712.56	
C00381	9/30	RECLASSIFY	AJE	4	685.53	
					6,398.09*	*
		ENDING BALANCE			6,398.09	
905.2	INSURANCE-COUNCE					
		BEGINNING BALANCE			0.00	
Y00025	10/04	BLUE CROSS	CKS	1011	135.61	
Y00026	10/04	OVERNIGHT INS	CKS	1012	4.42	
Y00042	10/31	REVERSE A/P 9/30	AJE	3		2,766.20
Y00050	10/31	REVERSE A/P 9/30	AJE	3		135.61
Y00018	10/31	CENTRL INSURERS	CKS	1003	2,766.20	
Y00078	10/31	BLUE CROSS	CKS	1030	135.61	
Y00152	12/31	BOOK A/P @ 12/31	ARI	5	135.61	
Y00116	12/31	BLUE CORSS	CKS	1050	135.61	
Y00206	1/31	BCBS	CKS	1084	135.61	
Y00229	2/28	BLUE CORSS	CKS	1109	135.61	

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905.2	INSURANCE-COUNCE					
Y00291	3/31	BLUE CORSS	CKS	1129	135.61	
Y00373	4/30	BLUE CROSS	CKS	1171	135.61	
Y00406	5/30	BLUE CROSS	CKS	1185	135.61	
Y00441	6/30	BLUE CROSS	CKS	1206	175.88	
C00021	7/31	BLUE CROSS	AJE	1229	163.16	
C00080	8/31	BLUE CROSS	CKS	1248	169.52	
C00090	8/31	AMFED W/C	CKS	1258	1,144.00	
C00357	9/30	RECLASSIFY	AJE	3		154.00
C00179	9/30	REVERSE & BOOK	AJE	4		135.61
C00305	9/30	BLUE CROSS	AJE	1267	169.52	
C00315	9/30	CENTRAL INS	AJE	1277	3,416.00	
					9,229.19*	3,191.42*
		ENDING BALANCE			6,037.77	
910.2	LICENSE-COUNCE					
		BEGINNING BALANCE			0.00	
Y00294	3/31	TN REGULATORY	CKS	1133	533.99	
					533.99*	*
		ENDING BALANCE			533.99	
911.2	UTILITIES-COUNCE					
		BEGINNING BALANCE			0.00	
Y00022	10/04	TOWN OF BURNSVILLE	CKS	1008	36.19	
Y00023	10/04	TISHOMINGO ELECT	CKS	1009	180.19	
Y00029	10/04	TISHOMINGO ELECTRI	CKS	1018	62.66	
Y00030	10/04	TOWN OF BURNS	CKS	1019	36.19	
Y00047	10/31	REVERSE A/P 9/30	AJE	3		36.19
Y00048	10/31	REVERSE A/P 9/30	AJE	3		180.19
Y00089	11/30	TISH ELECTRIC	CKS	1042	32.64	
Y00092	11/30	TOWN OF BURNS	CKS	1045	36.19	
Y00154	12/31	BOOK A/P @ 12/31	ARI	5	626.06	
Y00163	12/31	BOOK A/P @ 12/31	ARI	5	38.19	
Y00132	12/31	TOWN OF BURNSVILLE	CKS	1068	38.19	
Y00140	12/31	TISH ELECTRIC	CKS	1076	39.06	
Y00222	1/31	TISHOMINGO ELECT	CKS	1099	40.13	
Y00224	2/28	WATER/SEWER	CKS	1100	34.19	
Y00239	2/28	TISH ELECTRIC	CKS	1118	49.67	
Y00240	2/28	TOWN OF BURNS	CKS	1119	36.19	
Y00295	3/31	WATER WORKS	CKS	1134	70.62	
Y00306	3/31	TOWN OF BURNS	CKS	1148	36.19	
Y00307	3/31	TISHOMINGO ELCY	CKS	1149	43.10	
Y00377	4/30	TOWN OF BURNS	CKS	1175	36.19	
Y00378	4/30	TISHOMINGO CO	CKS	1176	37.75	
Y00419	5/30	TISHOMINGO	CKS	1199	56.09	
Y00420	5/30	TOWN OF BURN	CKS	1200	36.19	
Y00421	5/30	JC LAMBERT	CKS	1201	7.43	
Y00453	6/30	TOWN OF BURNS	CKS	1222	36.19	
Y00454	6/30	TISH CO	CKS	1223	102.92	
C00075	8/31	TOWN OF BURNS	CKS	1241	36.19	
C00076	8/31	TISH ELECTRIC	CKS	1242	147.85	
C00181	9/30	REVERSE & BOOK	AJE	4		626.06

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911.2	UTILITIES-COUNCE						
C00301	9/30	TISH CO ELEC	AJE	1262		153.59	
C00302	9/30	TOWN OF BURNS	AJE	1263		36.19	
C00319	9/30	TISH CO ELECT	AJE	1281		177.81	
C00320	9/30	TOWN OF BURNS	AJE	1282		36.19	
						2,336.23*	842.44*
		ENDING BALANCE				1,493.79	
916	DEPRECIATION						
		BEGINNING BALANCE				0.00	
Y00171	12/31	PAYROLL TRANS	PYR	CKS			0.13
Y00330	3/31	PAYROLL TRANS	PYR	CKS		0.06	
Y00476	6/30	PAYROLL TRANS	PYR	CKS		0.07	
C00549	9/30	PAYROLL TRANS	PYR	CKS		0.04	
						0.17*	0.13*
		ENDING BALANCE				0.04	
916.2	MISC-COUNCE						
		BEGINNING BALANCE				0.00	
Y00386	4/30	AJD CKS	CKS	CKS			0.30
Y00466	6/30	RECLASSIFY	AJE	2		0.30	
						0.30*	0.30*
		ENDING BALANCE				0.00	
918.2	OFFICE SUPPLIES-COUNCE						
		BEGINNING BALANCE				0.00	
Y00041	10/31	REVERSE A/P 9/30	AJE	3			94.00
Y00017	10/31	DELUXE BUS FORMS	CKS	1002		94.01	
Y00073	10/31	DELUXE BUS FORMS	CKS	1025		23.41	
Y00128	12/31	SAMS	CKS	1062		148.14	
Y00424	5/30	BARBER PRINTING	CKS	1204		308.97	
						574.53*	94.00*
		ENDING BALANCE				480.53	
924.2	POSTAGE-COUNCE						
		BEGINNING BALANCE				0.00	
Y00024	10/04	USPO	CKS	1010		10.35	
Y00032	10/04	USPO	CKS	1021		34.50	
Y00040	10/31	REVERSE A/P 9/30	AJE	3			36.01
Y00049	10/31	REVERSE A/P 9/30	AJE	3			10.35
Y00051	10/31	REVERSE A/P 9/30	AJE	3			4.42
Y00016	10/31	USPO	CKS	1001		36.00	
Y00076	10/31	USPO	CKS	1028		17.85	
Y00091	11/30	USPO	CKS	1044		43.70	
Y00149	12/31	BOOK A/P @ 12/31	ARI	5		37.00	
Y00130	12/31	USPO	CKS	1066		41.40	
Y00204	1/31	USPO	CKS	1080		37.00	
Y00238	2/28	USPO	CKS	1117		52.49	
Y00303	3/31	USPO	CKS	1145		83.00	
Y00363	4/30	USPO	CKS	1155		13.65	
Y00376	4/30	USPO	CKS	1174		34.50	
Y00415	5/30	USPO	CKS	1193		71.50	

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924.2	POSTAGE-COUNCE					
Y00452	6/30	USPO	CKS	1220	46.00	
C00033	7/31	USPO	AJE	1239	46.00	
C00092	8/31	USPO	CKS	1260	34.50	
C00176	9/30	REVERSE & BOOK	AJE	4		37.00
C00318	9/30	USPO	AJE	1280	46.00	
C00323	9/30	USPO	AJE	1286	36.00	
					721.44*	87.78*
		ENDING BALANCE			633.66	
928	RENT					
		BEGINNING BALANCE			0.00	
Y00122	12/31	JC LAMBERT	CKS	1054	250.00	
Y00127	12/31	JC LAMBERT/REPLACE	CKS	1061	250.00	
Y00196	1/31	VOID CHECKS	AJE	2		250.00
					500.00*	250.00*
		ENDING BALANCE			250.00	
928.2	RENT-COUNCE					
		BEGINNING BALANCE			0.00	
Y00052	10/31	REVERSE A/P 9/30	AJE	3		250.00
Y00055	10/31	LC LAMBERT	AJE	1013	250.00	
Y00150	12/31	BOOK A/P @ 12/31	ARI	5	250.00	
Y00173	12/31	PAYROLL TRANS	PYR CKS		250.00	
Y00219	1/31	USPO	CKS	1096	34.50	
Y00331	3/31	PAYROLL TRANS	PYR CKS		750.00	
Y00477	6/30	PAYROLL TRANS	PYR CKS		750.00	
C00177	9/30	REVERSE & BOOK	AJE	4		250.00
C00551	9/30	PAYROLL TRANS	PYR CKS		500.00	
					2,784.50*	500.00*
		ENDING BALANCE			2,284.50	
931.2	REPAIRS-EQUIPMENT-COUNCE					
		BEGINNING BALANCE			0.00	
Y00227	2/28	PICKWICK SAWSHOP	CKS	1106	4.38	
Y00467	6/30	RECLASSIFY	AJE	2		0.30
C00217	8/31	BOOK A/P	AJE	5	600.00	
C00411	9/30	REVERSE AP	AJE	5		600.00
					604.38*	600.30*
		ENDING BALANCE			4.08	
932.2	SUPPLIES-COUNCE					
		BEGINNING BALANCE			0.00	
Y00080	10/31	INSIDE OUT	CKS	1034	19.70	
Y00093	11/30	SAMS	CKS	1046	156.30	
Y00165	12/31	BOOK A/P @ 12/31	ARI	5	76.86	
Y00135	12/31	JC LAMBERT HARDWAR	CKS	1071	26.74	
Y00136	12/31	TIMBES TIRE	CKS	1072	85.54	
Y00142	12/31	JC LAMBERT HARDWAR	CKS	1078	76.86	
Y00216	1/31	TRI STATE METER	CKS	1092	43.23	
Y00234	2/28	SCOTT/BATTERIES	CKS	1112	17.06	
Y00283	3/31	SCOTT	CKS	1123	13.76	

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932.2	SUPPLIES-COUNCE					
Y00293	3/31	LAMBERS	CKS	1131	114.34	
Y00296	3/31	TRI STATE METER	CKS	1135	429.60	
Y00379	4/30	INSIDE OUT	CKS	1177	4.97	
Y00382	4/30	INSIDE OUT	CKS	1180	9.12	
C00023	7/31	LAMERT HARDWARE	AJE	1231	54.87	
C00190	9/30	REVERSE & BOOK	AJE	4		76.86
					1,128.95*	76.86*
		ENDING BALANCE			1,052.09	
939.2	OTHER TAXES-COUNCE					
		BEGINNING BALANCE			0.00	
Y00153	12/31	BOOK A/P @ 12/31	ARI	5	20.00	
Y00129	12/31	TISH TX ASSESSOR	CKS	1065	40.36	
Y00207	1/31	TN SEC OF STATE	CKS	1085	20.00	
Y00225	2/28	PROPERTY TAX	CKS	1102	1,637.00	
Y00446	6/30	STATE TAX COMM	CKS	1213	750.00	
C00180	9/30	REVERSE & BOOK	AJE	4		20.00
					2,467.36*	20.00*
		ENDING BALANCE			2,447.36	
940	TAXES-PAYROLL					
		BEGINNING BALANCE			0.00	
Y00175	12/31	MATCHING FICA	PYA CKS		491.69	
Y00176	12/31	FED UNEMPLOYMENT	PYA CKS		51.42	
Y00178	12/31	STATE UNEMPLOYMENT	PYA CKS		134.97	
Y00333	3/31	MATCHING FICA	PYA CKS		530.79	
Y00334	3/31	FED UNEMPLOYMENT	PYA CKS		55.51	
Y00336	3/31	STATE UNEMPLOYMENT	PYA CKS		131.83	
Y00479	6/30	MATCHING FICA	PYA CKS		758.05	
Y00480	6/30	FED UNEMPLOYMENT	PYA CKS		41.01	
Y00482	6/30	STATE UNEMPLOYMENT	PYA CKS		97.39	
C00361	9/30	RECLASSIFY	AJE	3		823.36
C00362	9/30	RECLASSIFY	AJE	3	68.00	
C00366	9/30	RECLASSIFY	AJE	3		181.59
C00553	9/30	MATCHING FICA	PYA CKS		416.04	
					2,776.70*	1,004.95*
		ENDING BALANCE			1,771.75	
940.2	P/R TAXES-COUNCE					
		BEGINNING BALANCE			0.00	
C00148	8/31	RECLASSIFY	AJE	1	37.80	
					37.80*	*
		ENDING BALANCE			37.80	
941.1	TELEPHONE-BURNSVILLE					
		BEGINNING BALANCE			0.00	
Y00218	1/31	BELL SOTUH	CKS	1095	52.28	
					52.28*	*
		ENDING BALANCE			52.28	

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TUMLINSON ENGINEERING - COUNCE GAS CO
YTD GENERAL LEDGER

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					DEBIT	CREDIT
941.2	TELEPHONE-COUNCE					
		BEGINNING BALANCE			0.00	
Y00031	10/04	CINGULAR	CKS	1020	48.71	
Y00034	10/04	BELL SOUTH	CKS	1024	52.69	
Y00044	10/31	REVERSE A/P 9/30	AJE	3		44.94
Y00045	10/31	REVERSE A/P 9/30	AJE	3		51.18
Y00020	10/31	ACTION COMM	CKS	1005	44.94	
Y00021	10/31	BELL SOUTH	CKS	1006	51.18	
Y00074	10/31	ACTION COMMUNICATI	CKS	1026	44.94	
Y00087	10/31	BELL SOUTH	CKS	1039	52.98	
Y00090	11/30	CINGULAR	CKS	1043	47.89	
Y00161	12/31	BOOK A/P @ 12/31	ARI	5	50.18	
Y00162	12/31	BOOK A/P @ 12/31	ARI	5	50.31	
Y00164	12/31	BOOK A/P @ 12/31	ARI	5	44.94	
Y00115	12/31	ACTION COMM	CKS	1049	44.94	
Y00131	12/31	CINGULAR	CKS	1067	50.18	
Y00133	12/31	BELL SOUTH	CKS	1069	105.31	
Y00141	12/31	ACTION COMM	CKS	1077	44.94	
Y00197	1/31	VOID CHECKS	AJE	2		52.69
Y00217	1/31	CINGULAR	CKS	1094	47.99	
Y00221	1/31	NA DATA NET	CKS	1098	44.94	
Y00235	2/28	BELL SOUTH	CKS	1113	49.99	
Y00241	2/28	CINGULAR	CKS	1120	48.62	
Y00242	2/28	NADA NET	CKS	1121	44.94	
Y00302	3/31	CINGULAR	CKS	1144	72.14	
Y00304	3/31	BELL SOUTH	CKS	1146	51.20	
Y00305	3/31	CINGULAR	CKS	1147	75.00	
Y00308	3/31	NADATA NET	CKS	1150	44.94	
Y00368	4/30	NEXBAND	CKS	1162	2.55	
Y00375	4/30	CINGULAR	CKS	1173	48.04	
Y00380	4/30	BELL SOUTH	CKS	1178	52.28	
Y00381	4/30	NADANET	CKS	1179	44.94	
Y00416	5/30	CINGULAR	CKS	1194	48.04	
Y00418	5/30	BELL SOUTH	CKS	1198	51.59	
Y00423	5/30	NADATA NET	CKS	1203	44.94	
Y00451	6/30	CINGULAR	CKS	1219	47.94	
Y00455	6/30	NADATA NET	CKS	1224	44.94	
Y00456	6/30	BELL SOUTH	CKS	1225	51.42	
C00077	8/31	CINGULAR	CKS	1244	47.99	
C00078	8/31	BELL SOUTH	CKS	1245	50.49	
C00079	8/31	NADATA NET	CKS	1246	44.94	
C00091	8/31	CINGULAR	CKS	1259	48.04	
C00093	8/31	BELL SOUTH	CKS	1261	53.56	
C00186	9/30	REVERSE & BOOK	AJE	4		50.18
C00187	9/30	REVERSE & BOOK	AJE	4		50.31
C00188	9/30	REVERSE & BOOK	AJE	4		38.19
C00189	9/30	REVERSE & BOOK	AJE	4		44.94
C00303	9/30	NADATA	AJE	1264	44.94	
C00317	9/30	CINGULAR	AJE	1279	47.99	
C00321	9/30	NANATA	AJE	1283	44.94	
C00322	9/30	BELL SOUTH	AJE	1285	52.19	

Item Request:

95. Refer to accountant's report dated November 10, 2003. Provide the supporting documentation for the "Note Payable- Tumlinson & O' Leary" entries made the Company's balance sheet at September 30, 2003.

Response:

Refer to the supporting documentation listed in Question #92

Item Request:

96. Refer to accountant's report dated November 10, 2003. Provide an explanation for the entry made on the Company's balance sheet "Due to Burnsville" at September 30, 2003.

Response:

The "Due to Burnsville" is the account used to record Counce Natural Gas Company Operating expenses that are paid by Tumlinson Engineering (the parent company) since Counce does not have the money to pay for the expenses itself.

Item Request:

97. Provide the calculation used by the Company's to forecast the CPI rate of 2.5 (%) percent.

Response:

See Attachments

QUESTION #97

Consumer prices increased at a seasonally adjusted annual rate (SAAR) of 3.1 percent in the third quarter of 2003, following an increase at a 5.2 percent rate in the first quarter and a decline at a 0.7 percent rate in the second quarter. This brings the year-to-date annual rate to 2.5 percent and compares with an increase of 2.4 percent in all of 2002. The index for energy, which advanced at a 76.5 percent SAAR in the first quarter, before decreasing at a 24.5 percent rate in the second quarter, advanced at a 27.8 rate in the third quarter of 2003. Thus far this year energy costs have risen at a 19.4 percent SAAR after increasing 10.7 percent in all of 2002. In the first nine months of 2003, petroleum-based energy costs increased at a 27.4 percent rate and charges for energy services increased at an 11.8 percent rate. The food index rose at a 2.6 percent SAAR in the first nine months of 2003. The index for grocery store food prices increased at a 3.0 percent rate, largely reflecting an increase in the index for meats, poultry, fish, and eggs--up at an annual rate of 6.7 percent.

The CPI-U excluding food and energy advanced at a 1.5 percent SAAR in the third quarter, following increases at rates of 0.8 and 1.0 percent in the first two quarters of 2003. The advance at a 1.1 percent SAAR for the first nine months of 2003 compares with a 1.9 percent rise in all of 2002. Smaller increases in the indexes for shelter and medical care were largely responsible for the deceleration. The annual rates for selected groups for the last seven and three-quarters years are shown below.

	Percentage change 12 months ended in December				Simple Average = 2.5%			SAAR 9 mos. ended in Sep.
	1996	1997	1998	1999	2000	2001	2002	2003
All items	3.3	1.7	1.6	2.7	3.4	1.6	2.4	2.5
Food and beverages	4.2	1.6	2.3	2.0	2.8	2.8	1.5	2.5
Housing	2.9	2.4	2.3	2.2	4.3	2.9	2.4	2.3
Apparel	-2	1.0	-7	-5	-1.8	-3.2	-1.8	-1.8
Transportation	4.4	-1.4	-1.7	5.4	4.1	-3.8	3.8	4.8
Medical care	3.0	2.8	3.4	3.7	4.2	4.7	5.0	3.3
Recreation	3.0	1.5	1.2	.8	1.7	1.5	1.1	1.4
Education and Communication	3.4	3.0	.7	1.6	1.3	3.2	2.2	1.5
Other goods and services	3.6	5.2	8.8	5.1	4.2	4.5	3.3	1.9
Special indexes								
Energy	8.6	-3.4	-8.8	13.4	14.2	-13.0	10.7	19.4
Energy commodities	13.8	-6.9	-15.1	29.5	15.7	-24.5	23.7	27.4
Energy services	3.8	.2	-3.3	1.2	12.7	-1.5	.4	11.8
All items less energy	2.9	2.1	2.4	2.0	2.6	2.8	1.8	1.3
Food	4.3	1.5	2.3	1.9	2.8	2.8	1.5	2.6
All items less food and energy	2.6	2.2	2.4	1.9	2.6	2.7	1.9	1.1

Item Request:

98. Refer to Supplemental Schedule A. Provide a current breakdown of the present and the projected \$6,000 in costs associated with the Company's rate case. Also, provide the calculation and supporting documentation to support the amortization period for these costs.

Response:

See the response to question #91 in the first paragraph.

Item Request:

99. Refer to the Supplemental Schedule A. Provide the supporting documentation for the percentage (21.69%) used to allocate costs amongst Counce Natural Gas Corporation and its related companies' capital costs. Also, provide the calculations for all of the remaining companies referenced in this schedule.

Response:

See Supplemental Schedule E for the computation of the 21.69% allocation rate. The rate is basically a simple average of the % of fixed assets at original cost of Counce over total fixed assets at original cost plus the % of revenue during the test period of Counce over the total revenues during the test year. The support for the Counce fixed assets will be on the attached depreciation schedule and the bottom of supplemental Schedule E. The support for the Counce and Tulminson revenue will be on Supplemental Schedule B and the general ledgers of each company that were sent with the original rate application. Both Supplemental Schedule B and Supplemental Schedule E were included in the original rate application.

COUNCE NATURAL GAS COMPANY
 Subsidiary of a Corporation
 Gas Sales
 Year Ended September 30, 2003
 Supplemental Schedule B

QUESTION #99

Month	Year	COUNCE						BURNSVILLE					
		Residential		Commercial		Industrial		Residential		Commercial		Industrial	
		# of Customers	Mcf	# of Customers	Mcf	# of Customers	Mcf	# of Customers	Mcf	# of Customers	Mcf	# of Customers	Mcf
October	2002	110	157	34	288	2	309	169	186	42	163	1	1,184
November	2002	111	587	34	446	2	1,094	173	773	42	640	1	1,762
December	2002	114	1,240	35	1,071	2	1,423	179	1,632	43	1,749	1	436
January	2003	116	1,508	35	1,455	2	2,241	178	1,956	44	2,133	1	26
February	2003	115	1,165	34	1,136	2	1,465	181	1,410	43	1,676	1	583
March	2003	114	599	34	532	2	954	177	733	43	798	1	2,135
April	2003	113	337	34	341	2	617	169	408	43	418	1	1,619
May	2003	113	83	34	263	2	431	164	109	43	209	1	1,532
June	2003	112	73	34	255	2	331	160	89	43	154	1	1,585
July	2003	111	89	34	263	2	238	155	82	42	155	1	1,715
August	2003	111	62	34	259	2	210	152	65	41	151	1	1,115
September	2003	111	77	34	282	2	290	154	83	41	151	1	1,265
Averages		113	5,977	34	6,591	2	9,603	168	7,526	43	8,397	1	14,957
Totals							22,171						30,880

See accountants' report

COUNCE NATURAL GAS COMPANY
Subsidiary of a Corporation
Request for Natural Gas Rate Increase
Cost of Capital Schedule
Supplemental Schedule A

QUESTION #99

<u>COST RATE BASE</u>	<u>Capital</u>	<u>Percentage of Capital</u>	<u>Cost Rate</u>	<u>Weighted Cost Rate</u>
Purchase Price of Tumlinson Engineering, Inc. through Debt (Parent of Counce Natural Gas Company)	\$1,250,000			
% Allocated to Counce Natural Gas	21.69%			
Purchase Price Allocated to Counce	\$ 271,125	95.59%	6.00%	5.74%
Original Cost of Additional Assets since the Purchase of the Corporation	\$ 10,634			
Accumulated Depreciation @ 9/30/03	\$ (4,111)			
Legal & Accounting Fees of Rate Case	\$ 6,000			
Net Plant in Service	\$ 12,523	4.41%	10.00%	0.44%
Total Investment	<u>\$ 283,648</u>	<u>100.00%</u>		<u>6.18%</u>
 TOTAL INVESTMENT	 \$ 283,648			
RATE OF RETURN	6.18%			
 RETURN	 <u><u>\$ 17,529</u></u>			

- 1 Management assumed that the legal and accounting fees associated with this rate case will be \$6,000.
2. Management assumed a 6% cost rate associated with the purchase of Tumlinson Engineering, Inc. since that is the interest rate associated with the debt used in the purchase.
3. Management assumed a 10% cost rate for the net carrying value for all of the assets placed in service since the purchase. The 10% cost rate was determined by assuming an additional 4% risk factor due to the fact that the company has two industrial customers that account for 43% of the total MCF usage for the test year ended September 30, 2003. If the Company was to lose either one of those customers, the Company would be severely impacted financially

See accountants' report.

Item Request:

100. In the Company's Petition, On Supplemental Schedule G it is indicated that the Mike & Candy Horton devote sixty percent of their time to Counce Natural Gas Corporation. Are either of them employed outside of Counce Natural Gas Corporation? Where are the Hortons employed for the remaining forty percent (40%) of their allocated time?

Response:

Candy Horton is employed by Counce Natural Gas Corporation and by Burnsville Natural Gas company, a division of Tumlinson Engineering a Mississippi Corporation. Sixty percent (60%) of her time is devoted to Counce Natural Gas Corporation and 40 percent (40%) devoted to the Burnsville Natural Gas Company. Mike Horton has outside employment, but consults as needed with Counce Natural Gas Corporation.

Item Request:


101. Please refer to Attachment A, titled "Order approving report and recommendation of hearing officer and settlement agreement". Also refer to Attachment B, titled "Original Cost Analysis of Plant in Service". Finally refer to Attachment C, titled "FERC Uniform System of Accounts- Gas Plant Instructions". It appears from Company Cost of Capital Schedule- Supplemental Schedule A, that Counce is asking for a return on the "Purchase Price Allocated to Counce" in the amount of \$271,125. It also appears from the Company's last rate case that Counce will have over-recovered the original cost of its net plant in service, resulting in a negative net plant available for return of - \$25, 879 as shown on Attachment B. The instructions for recording gas plant in the FERC Uniform System of Accounts shown on Attachment C appears to indicate that it is inappropriate to record supplemental purchases or sales of the utility assets on the books of the utility at any amount other than its original cost less any commission approved acquisition adjustments. Given the status of the requirements contained in attachment c, please explain the Company's rationale for seeking a return on its purchase price of Tumlinson Engineering in the amount \$271,125.

Response:

We understood that the cost of capital (i.e. total investment) used as the rate based is composed of two components, an equity component and a debt component. Even though the equity component is nonexistent, we believe that the debt component should be Counce Natural Gas Company's allocable share of the debt incurred to purchase Tumlinson Engineering, Inc. Since Tumlinson Engineering, Inc. had to incur \$1, 250,000 in debt to buy shares of the stock of the previous

owners, we believed that Counce Natural Gas Company should be able to recoup its allocable share of this obligation. The stock purchase agreement that supports this obligation was sent with the original rate application.

Respectfully Submitted,



Michael and Candy Horton